

Town of Lamoine, Maine



Town Report 2009

Town of Lamoine Annual Report for 2009

- Reports of the Municipal Officers – Calendar Year 2009
 - Board, Committees, & Department Reports
 - Fiscal Year Report – July 1, 2008 to June 30, 2009
- Proposed Budget for Fiscal Year ending June 30, 2011
 - Town Meeting Warrant & Ballot for April 6 & 7, 2010

On The Cover

“Dialogue” – a sculpture by artist Roland Mayer of Germany
Crafted at the Schoodic International Sculpture Symposium, summer 2009
Installed at Lamoine State Park, November 11, 2009

Inside Historic Information

The Lamoine Historical Society recently acquired a collection of U Maine Cooperative Extension publications from the 1930's and 40's. The tips for the rural homemaker scattered through this year's Town report come from that collection.

2009 Town Report Dedication

Marion K. Stocking
June 4, 1922 – May 12, 2009

Marion Stocking could be described as an adventurer with all she experienced in life. An author and editor, her son Fred wrote in her obituary that she was “subject to bouts of enthusiasm”. Mrs. Stocking was the editor of the renowned Beloit Poetry Journal for many years, and also taught at the University of Maine, Beloit College and the University of Colorado. She lived in Lamoine part time beginning in 1970 and moved here for good in 1984. An author of several books, Mrs. Stocking earned her PhD in 1952, though she often reminded folks she flunked math and Latin in high school. A delightful person with constructive things to say to people, the town office staff looked forward to her visits to conduct business. She was a strong supporter of land conservation, a registered Maine Guide and a licensed bird bander for the US Fish & Wildlife Service. A memoir is expected to be published soon and will no doubt make for thoughtful and interesting reading. She chaired the Maine Arts Commission for 2 years and earned numerous scholarly awards.



*Photo by
Ann Arbor*

Harlan F. Hodgkins
February 23, 1920 – June 15, 2009



Harlan Hodgkins was truly a son of Lamoine, descended from a long line of original settlers of the area. He served in the US Army as a Sergeant in the Pacific in World War II, and helped fight the great fire of 1947 on Mt. Desert Island after returning from the war. Harlan worked as a boat mechanic for a Florida fishing company, then returned to Maine where he helped build the Navy Communications facility in Cutler and worked for H.E. Sargent repairing heavy equipment. You could often find Harlan at the golf course or at the rifle range. He and his first wife Eleanor were avid golfers. At their home at the peak of Needles Eye Road and Partridge Cove Road they erected a landmark sign that read “This is Marlboro Country”. After

Eleanor’s passing in 1997, Harlan married Leurene Hodgkins and spent his remaining years at their home on Lamoine Beach Road and traveling to all the corners of Maine in his Cadillac. Shown holding his great grandson Bode, Harlan remains a presence in Lamoine as his son Paul and grandson Blake still live here.

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Town Officials

SELECTMEN & OVERSEERS OF THE POOR (Elected)

Name	Mailing Address	Home Phone	Term Expires
Kermit Theall	17 Cove Rd	667-7323	Town Meeting 2010
Richard Fennelly, Jr.	274 Jordan River Rd.	667-7421	Town Meeting 2010
Cynthia Donaldson	9 Martin's Cove Lane	667-2382	Town Meeting 2011
S. Josephine Cooper, Chair	13 Thaddeus Lane	667-7062	Town Meeting 2012
Gary McFarland	145 Douglas Hwy.	460-0678	Town Meeting 2012

TOWN CLERK, TAX COLLECTOR, REGISTRAR OF VOTERS

Jennifer Kovacs	20 Deane St., Ellsworth	667-2242	June 30, 2010
Asst: Diane Carter	97 Partridge Cove Rd.	667-2242	June 30, 2010
Deputy: Stu Marckoon	11 Rabbit Run	667-2242	June 30, 2010

ADMINISTRATIVE ASSISTANT, TREASURER, EMERGENCY MANAGEMENT DIRECTOR, GENERAL ASSISTANCE ADMINISTRATOR, ADDRESSING COORDINATOR, DEPUTY FIRE WARDEN

Stu Marckoon	11 Rabbit Run	667-9578	June 30, 2012
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ROAD COMMISSIONER

Michael Jordan	PO Box 1590	667-2242	June 30, 2010
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HEALTH OFFICER

Cece Ohmart	8 Fern Lane, Lamoine	667-3129	June 30, 2010
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ANIMAL CONTROL OFFICER

Michael Arsenault	261 Buttermilk Rd.	667-0178	June 30, 2010
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FIRE CHIEF

George Smith	819 Douglas Hwy.	667-2532	June 30, 2010
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BOARD OF ASSESSORS (ELECTED)

Michael Jordan	PO Box 1590	667-2242	June 30, 2012
E. Jane Fowler, Chair	216 Partridge Cove Rd.	667-5147	June 30, 2010
Terry Towne	9 Cove Rd.	667-4566	June 30, 2011

TRANSFER STATION MANAGER

William Fennelly	35 Fennellyville Rd.	664-0135	June 30, 2010
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CODE ENFORCEMENT OFFICER, BUILDING INSPECTOR, PLUMBING INSPECTOR

Dennis Ford	71 Orlin Lane	667-9987	June 30, 2010
Deputy, Michael Jordan	PO Box 1590	667-2242	June 30, 2010

HARBOR MASTER

David Herrick	319 Douglas Hwy.	667-4089	June 30, 2010
Deputy-Kevin Murphy	17 Hodgkins Lane	667-4134	June 30, 2010

TOWN ATTORNEY

Anthony Beardsley	PO Box 723, Ellsworth	667-7121
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LOCAL SCHOOL ADVISORY COMMITTEE

Jonathan Morren, Chair*	22 Quail Lane	667-6540	Town Meeting 2012
Gordon Donaldson	9 Martin's Cove Ln.	667-2382	June 30, 2011
Tammy Dickey	1471 Shore Rd.	667-1816	June 30, 2011
Priscilla Hukki	14 Lamoine Beach Rd.	667-7641	June 30, 2010
Bonnie Marckoon	11 Rabbit Run	667-9578	June 30, 2010
Val Perkins, Secretary**	53 Lamoine Beach Road	667-8578	n/a

* Chair of the LSAC is also the elected representative to RSU #24

**Secretary of the LSAC is the building administrator and is a non-voting member

SCHOOL STAFF

William Webster, Superintendent*	248 State Street, Suite 3A, Ellsworth	667-8136
Principal-Val Perkins (interim)	53 Lamoine Beach Road	667-8578
Betty Anderson, Administrative Asst.	53 Lamoine Beach Rd.	667-8578

*RSU #24 replaced Union 92 under a series of votes consolidating several school systems.

PLANNING BOARD

Chris Tadema-Wielandt	50 Point View Lane	266-3123	June 30, 2011
Alternate – Michael Jordan	PO Box 1590	667-2242	June 30, 2012
James Gallagher	128 Great Ledge Rd.	667-1282	June 30, 2014
Alternate – Donald Bamman	29 Orchard Lane	667-1814	June 30, 2012
Michael Garrett, Secretary	PO Box 5037, Ellsworth	667-5295	June 30, 2012
Gordon Donaldson, Chair	9 Martin's Cove Ln.	667-2382	June 30, 2010
John Holt	23 Lamoine Beach Rd.	667-8733	June 30, 2013

BOARD OF APPEALS

James Crotteau	46 Berry Cove Rd.	667-5815	June 30, 2012
Nicholas Pappas	1581 Shore Rd.	667-2242	June 30, 2012
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2010
Alternate – Merle Bragdon	32 Walker Rd.	667-9733	June 30, 2011
John Wuorinen	498 Lamoine Beach Rd.	664-2484	June 30, 2011
Hancock "Griff" Fenton, Chair	28 Marlboro Beach Rd.	667-5608	June 30, 2011
Alternate-Reginald McDevitt	1187 Shore Rd.	667-8046	June 30, 2012

BUDGET COMMITTEE

Henry Ashmore, chair	326 Douglas Highway	667-7991	June 30, 2010
Hubene Brodie	PO Box 879, Ellsworth	667-3052	June 30, 2012
Merle Bragdon	32 Walker Rd.	667-9733	June 30, 2011
Robin Veysey	54 Mill Rd.	667-7670	June 30, 2011
Kathleen DeFusco, Alternate	5 Orchard Ln.	664-2768	June 30, 2012
Reginald McDevitt	1187 Shore Road	667-8046	June 30, 2012

CONSERVATION COMMISSION

Fred Stocking	30 Berry Cove Rd.	667-6009	June 30, 2011
W. David Schick	77 Bittersweet Ln.	667-0554	June 30, 2011
Carol Korty	32 Fox Run	667-4441	June 30, 2010
Robert Pulver, Chair	50 Pasture Way	664-2433	June 30, 2010
Amy Morley	45 Raccoon Cove Rd.	667-4888	June 30, 2012
Alternate – Annie Crisafulli	130 Seal Point Rd.	664-0444	June 30, 2010
Alternate-Nancy Pochan	130 Seal Point Rd.	664-0444	June 30, 2010
Joan Strout– Associate	149 Marlboro Beach Rd.	667-7956	June 30, 2011
Laurence Lovett – Associate	91 Bay Rd.	667-9694	June 30, 2010

LAMOINE PARKS COMMISSION

Christa Brey	187 Partridge Cove Rd.	667-7945	June 30, 2012
Nathan Mason	3 Pasture Way	664-2999	June 30, 2010
Susan Belanger	54 Wolf Run	667-1503	June 30, 2012
Kerry Galeaz	273 Seal Point Rd.	667-1277	June 30, 2011
Julie Herrick	319 Douglas Hwy.	667-4089	June 30, 2010
Alt-Richard Brey	187 Partridge Cove Rd.	667-7945	June 30, 2011
Alt – David Grasso	68 Pasture Way	664-0996	June 30, 2012

VETERANS' MEMORIAL COMMITTEE

Josephine Cooper, Chair	13 Thaddeus Lane	667-7062	June 30, 2012
Marion McFarland	159 Douglas Hwy.	667-8893	June 30, 2012
Walton McFarland	159 Douglas Hwy.	667-8893	June 30, 2012
Reginald McDevitt	1187 Shore Rd.	667-8046	June 30, 2012
Jay Fowler	216 Partridge Cove Rd.	667-5147	June 30, 2012
George Smith	42 Latona Lane	667-2532	June 30, 2012

SHELLFISH HARVESTING ADVISORY COMMITTEE

James Norris	183 Marlboro Beach Rd.	667-7690	No formal end date
Jennifer Reynolds	233 Lamoine Beach Rd.		No formal end date
Paul Davis	13 Twynahm Ln.		No formal end date

If you are interested in serving on any of the appointed boards, please contact the Selectmen, Town Clerk, or Administrative Assistant so your name can be put on the list for current or future openings.

Important Town Information

Town Office Hours

Monday 9AM –4PM
Tuesday 9AM-4PM
Wednesday 9AM-Noon, 1:30-4PM
Thursday 10AM – 6PM
Friday 8AM-4PM
Saturday 8AM – Noon (1st & last of month)

Occasionally, the town office is closed for vacation, classes or meetings. We suggest you call ahead of time. Town office phone is 667-2242 (fax is automatic after closing). E-mail address is town@lamoine-me.gov. A great deal of information is on the town's web site www.lamoine-me.gov

Dog Licenses are due January 1st each year, and during the year when a new dog is acquired or when a puppy reaches 6-months of age. A valid Maine Rabies Certificate, and, if applicable, a spaying or neutering certificate are required.

Tax Exemptions – All persons claiming full or partial exemption from property tax must file a written certificate with the Lamoine Board of Assessors on or before April 1. Tractors and automobiles not excised on or before April 1 are subject to personal property tax. Homestead exemptions renew automatically, but new exemption requests are due by April 1.

Automobile Registrations – Excise tax must be paid at the town hall before registration. The town office staff can re-register most vehicles, but vehicles requiring a new license plate must complete the registration process with the Bureau of Motor Vehicles. To re-register, you must provide proof of insurance and the vehicle's mileage.

Boats – All watercraft registrations expire in December. Excise tax must be paid on all boats. Any boat moored at Lamoine State Park must obtain a mooring permit from the Harbor Master. Applications and renewals may be obtained at the Town Hall.

Snowmobiles & ATVs – Registration is done at the Town Hall. Snowmobile and ATV Registrations expire on June 30.

General Assistance – The town's general assistance program is open to all persons on an income eligible basis. Applications are available at the town office during regular business hours. All applications are confidential by law.

Building Permits – The Lamoine Building & Land Use Ordinance and State Plumbing Code provide for fines of up to \$100 per day for work started prior to obtaining necessary permits. If you are considering projects and you have any doubt as to whether a permit is necessary, call the Code Enforcement Officer before starting. **Building Permits are required!**

Fiscal Year – Lamoine's fiscal year runs from July 1 to June 30. Monies requested during the April 7, 2010 town meeting will cover the budget period from July 1, 2010 to June 30, 2011 unless specified otherwise.

Property Tax Bills – These are mailed once the assessors complete the tax commitment, generally in August. **Taxes committed in August 2009 were due in two payments on**

October 31st and February 28th. Interest on each half accumulates beginning the day after the due date. If you have purchased property before April 1, and you do not receive a tax bill, please contact the Tax Collector or Board of Assessors.

Appointed Positions – The Board of Selectmen appoints most of the positions listed on the previous pages. If you are interested in serving in any of these capacities, please contact a Selectman, the Town Clerk or Administrative Assistant.

Transfer Station – The Lamoine Transfer Station & Recycling Center is open year round on Fridays and Saturdays. Summer hours on Friday are 8AM to 5PM; winter hours on Friday are Noon to 5PM. Saturday hours year round are 8AM to 5PM. A sticker must be displayed on your vehicle to use the transfer station; they are available from the Town Office. Demolition Debris and bulky waste must be disposed of at your own expense at EMR in Southwest Harbor or the Ellsworth Transfer Station. Permits for the Ellsworth Transfer Station are for sale at the Town Office.

Burning Permits – Required for any type of outdoor open burning. They are available from Fire Chief Skip Smith, Assistant Chief Stu Marckoon or at the Town Office. Permits are subject to time and condition restrictions.

Emergency Phone Number 911 for all services.

Cable Television – Provided by Time Warner, 1-800-833-2253.
(Local Government Programming is on Channel 7)

E-Mail Reminder Program – The Town Office provides reminder services on a number of services such as vehicle registrations as well as meeting and election notices via e-mail. Forms to sign up for this service are available at the town office. E-mail addresses are subject to public inspection under Maine's Freedom of Access act.

On-Line Services – The town, in partnership with the State of Maine, offers motor vehicle registration renewal, boat registrations, dog licenses, and hunting and fishing license purchase via the Internet. To access the services, visit the town's website at www.lamoine-me.gov

The Lamoine Quarterly – The Town Office publishes a newsletter that comes out in July, October, January and April. Subscriptions are available for \$4/year, but the *Quarterly* can be viewed on the town's website for free. Free hard copies are also available at the town office and are sent home with Lamoine Consolidated School students during the school year.

Three-burner stoves with an oven cost from \$15 to \$35. A two-burner, portable oven costs from \$2.75 to \$8 or more. A range with three burners for stove-top cooking and a built-in, two-burner oven can be bought for \$50 to \$105.

Bovina and Usina Kerosene Stoves 1938



Board of Selectmen's Report for 2009



The 2009/10 Board of Selectmen

(L-R Kermit Theall, Gary McFarland, Richard Fennelly Jr., Jo Cooper, Cynthia Donaldson)

As Lamoine ends the 1st decade of the 21st century, we're pleased to report the town is in pretty good shape, especially given the state and national economy this past year. That's not to say we've not had challenges as citizens and taxpayers. The municipal side of town government is working well. We're able to maintain our local roads, provide for solid waste disposal, put out fires and help folks in both physical and financial need. Our citizens try hard to obey the various local ordinances that are in effect, and the town staff tries hard to help them be in compliance.

The biggest impact on the town for 2009 was no doubt the consolidation of our school department with a dozen other towns that now make up RSU 24. Under orders from state government to comply or face severe financial penalty, the voters approved banding together administratively, and a lot of work has taken place in a short amount of time to make the RSU work. It remains unclear whether this was fiscally and educationally the right move – the tax increase this past year is directly attributable to a higher education cost, and the control of our local school has been passed from a 5-member locally elected school board to a 15-member board, 14 of whom live in other communities. We thank **Jon Morren** for stepping up and being willing to serve on the RSU Board while surrounded by complex and potentially devastating fiscal consequences.

The Board of Selectmen set some ambitious goals at the beginning of the 2009/10 fiscal year. One of these is to encourage community development to increase the tax base and reduce residential property tax rates. We have received excellent cooperation and input from the City of Ellsworth and Eastern Maine Development Corporation. One area that is getting a lot of attention is a regional approach to regulating the shellfishing flats so that local harvester jobs are preserved. Your 2010 town meeting contains a number of articles to help make this happen.

Another goal has been to meet with the various boards and committees that are the lifeblood of town government, and once a month we've been able to do that and hear about the good things going on like the pending installation of kiosks at Lamoine Beach and Bloomfield Park, the need for new radios for the fire department, and the desire by many to protect our groundwater.

Our hired staff puts their full effort into their work. **Jennifer Kovacs** and **Diane Carter** work the front counter to help folks register vehicles, dogs, boats and the like with great skill and good

humor. **Dennis Ford** and **Mike Jordan** do a good job at guiding folks through the often confusing permitting procedures that accompany our ordinances. **Bill Fennelly** has kept the transfer station in good working order and is very helpful to the public. And our administrative assistant **Stu Marckoon** begins his 18th year with Lamoine, making sure the bills are paid, the revenues are properly accounted for, our paper work is done, and that the town operations are run efficiently.

We think Lamoine is lucky in many respects. We probably have one of the best informed voter bases in the state. Between publication of *The Lamoine Quarterly* newspaper, the town's easy to use website, and our Cable TV channel, there is every opportunity for the public to get up to speed on the issues of the day. If those fail, you can pick up the phone and call the town office or one of us and ask for more information.

There were still more goals the Board identified. One is to periodically have students from the school report to us about events and projects that are going on. We were thrilled when **Kelly Henry** was awarded the 4th place trophy in a national speech contest at one of our meetings this summer. We were also updated by Eagle Scout candidate **Will Dickey** on his project of building a new recycling collection container at the school.

Another goal is to celebrate the identity of the town. A big celebration is being planned for 2010 to commemorate the placement of a sculpture (the one on the front cover) at Lamoine State Park that was set on Veterans Day 2009. The celebration goes beyond just the sculpting process – private citizens, state government, and artists collaborated to make this possible, and that's no small feat. Constructed at the Schoodic Sculpture Symposium last summer, the sculpture called "Dialogue" will permanently sit just inside the entrance to the State Park.

There is always more to do, and our town is very fortunate to have folks willing to serve on boards and committees to get the job done.

Our infrastructure has not suffered in the bleak economy. We were able to continue the road paving program in 2009, and while there will be funding requested for the 2010/11 budget for paving, we're proposing that Asa's Lane be paved in the spring of 2011 for cash flow purposes. Partnering with the Federal Emergency Management Agency, we were able to install a second culvert at an area of Needles Eye Road the continually flooded in heavy rain storms. Probably the most exciting infrastructure improvement, though, is coming from private business renting town property. Most likely by the time the town report is published Verizon Wireless will have constructed a cellular telephone tower next to the former landfill. The town will receive rental income annually, but more importantly wireless communications will become possible in parts of town where reception was next to impossible. We hope this may also mean that higher speed Internet service is available to those parts of town not connected to the cable TV system.






We look forward to an improving economy soon and believe the solid base in town government is prepared for that.

*Jo Cooper, Cynthia Donaldson, Richard Fennelly Jr., Kermit Theall & Gary McFarland
The Lamoine Board of Selectmen*

Board of Assessors Report

Municipal Valuations as of April 1, 2009

Classification	Gross Valuation	Exemptions	Taxable Value
Land	\$140,979,700	\$4,068,200	\$136,911,500
Buildings	\$116,978,900	\$3,295,600	\$113,683,300
Personal Property	\$2,352,100	\$71,300	\$2,280,800
<i>Subtotal</i>			\$252,875,600
Homestead Exemption			\$5,841,550
Net Taxable Valuation			\$247,034,050

-  The mill rate for 2009/10 rose to \$9.70 per \$1,000 valuation from \$9.00 in 08/09
-  The total tax commitment for 2009/10 was \$2,396,227.92, an increase of \$225,244.32
-  One mill in 2009/10 raised \$247,034.05
-  The increase in net taxable valuation in 09/10 was \$5,715,650 or 2.37%
-  State Valuation for Lamoine in 2009 was \$272,100,000, an increase of 6.52%

Supplemental Property Tax Assessments

Name	Map	Lot	Reason	Amount
Scott & Chloe Hatcher	3	18	Homestead Exemption Removed	\$119.80
Paul Carter	4	23	Exemptions Removed 08/09	\$171.00*
Paul Carter	4	23	Exemptions Remove 09/10	\$175.09*
Tammi Higgins	10	1	Corrected Tax Record	\$127.56
Richard & Sheryl Davis	1	32	Corrected Tax Record	\$135.80
Total				\$729.25

*Indicates paid by 12/31/09

Property Tax Abatements Granted

Name	Map	Lot	Reason	Amount
William & Angie Butler	18	10-9	Homestead Exemption restored	\$119.80
William & Diane Carter	8	2-A	Homestead Exemption restored	\$119.80
Tammy Derr	10	1	Corrected Tax Record	\$127.55
Merrill & Mildred Davis	5	28	Tree Growth Computation Error	\$8.73
Total				\$375.88

As of December 31, 2009 one abatement application was pending before the Board of Assessors.

The Board of Assessors regularly meets the first Wednesday of each month at 7:00 PM at the Lamoine Town Hall. The Board also meets for work sessions at various times throughout the year.

Jane Fowler, Chair

Terry Towne

Michael Jordan

The Lamoine Board of Assessors

Hancock County Sheriff's Department Report

William F. Clark
Sheriff



Richard D. Bishop
Chief Deputy

Hancock County Sheriff's Department
50 State Street, Suite 10
Ellsworth, Maine 04605
(207) 667-7575
Fax (207) 667-7516

TO THE RESIDENTS OF LAMOINE, MAINE

GREETINGS,

I am please to provide you with a summary of the events our Sheriff's Department was involved with in your town in 2009. Although most incidents were as a result of citizens from your town calling for assistance or to report a crime, some, such as the service of subpoenas, and protection orders were initiated by our office. Also remember this summary only reports those incidents we were involved in and does not include any activity by the Maine State Police.

Abandoned Vehicle	2	Juvenile Problem	1
Ambulance/Med Ass	2	Lost/Found Property	1
Alcohol Offense	2	Juvenile Problem	3
Assault	4	Littering/Pollution Problem	1
Agency Assist	14	Mental Health Issue	1
Attempt to Locate	1	Missing Person	2
Burglary	4	Motor Vehicle Accident	2
Citizen Dispute	10	Motor Vehicle Complaint	16
Citizen Assist	15	Security Check	2
Criminal Mischief	3	Sex Offense	1
Civil Issue	1	Serve Subpoena	22
Check Well Being	5	Suicide	1
Dead Body	3	Suspicion	19
Disorderly Conduct	2	Serve Protection Order	6
Domestic/Violence	10	Traffic Accident	15
Drug Violation, Poss	4	Traffic Hazard	3
DUI Alcohol/Drugs	1	Threatening	6
False 911 Call	6	Traffic Offense	7
False Alarm	2	Theft	12
Fraud	5	Trespassing	3
Harassment	8	Vandalism	15
Information	15	Violation of Bail Conditions	4
Intoxicated Person	3	Arrest Warrants	2

Respectfully Submitted,

A handwritten signature in black ink that reads "William F. Clark".

William F. Clark
Sheriff

Lamoine Volunteer Fire Department Report



This has been a big year for the Lamoine Volunteer Fire Department. We have replaced two old trucks with the new truck 405 (shown at left) which will act as a brush fire and fast response/command truck. The 2009 Ford was delivered in November with the body manufactured by K&T Environmental Equipment of Island Falls. We traded in a 1976 Ford and sold the 1986 GMC pickup to a Washington County fire department, and are glad to see that the old trucks can still

contribute to the firefighting efforts in other parts of the state.

We responded to 57 calls for help this year as follows:

Town	Lamoine	Hancock	Ellsworth	Trenton	Franklin	Sullivan	Mt. Desert
Call Type	Lamoine	Hancock	Ellsworth	Trenton	Franklin	Sullivan	Mt. Desert
Water Rescue	4					1	
Stove Fires	2						
Medical Assistance	4						
Chimney Fires	2						
Trees/Wires Down	6						
False Alarms	4						
Wildfires	2	1			1		
Equipment Fire	1						
Motor Vehicle Accidents	6	1		1			
Stand by-Mutual Aid		2				1	1
Structural Fires	2	1	1	3	2		
Rescues unclassified	2						
Flooding	6						
Total	41	5	1	4	3	2	1

Among the major calls this year were two commercial building fires on the same night in Ellsworth and Trenton. Lamoine was the only department to respond to both calls, and our personnel and equipment performed admirably.



Bangor Daily News Photo, August 7, 2009

The department rescued two kayakers who were blown out to sea in August, and participated in a multi-agency search for a boater who perished in Frenchman Bay in October. Firefighter Matthew Jordan completed his Firefighter I & II training this year.

The LVFD Corporation held several successful fund raisers this year, including a letter writing campaign, the annual fire ball, the annual auction and a clam chowder supper. The Budget Committee has requested that we list in the town report the major donations made to the firefighting effort by the corporation. They include:

Truck 405 Purchase	\$20,000	2009	New Airpacks	\$30,000	2008
Cutting Tool Upgrade	\$15,931	2008	Turnout Gear	\$3,858	2006
Generator	\$4,706	2006	Painting Firehouse	\$925	2006
Cemetery Flag Pole	\$1,368	2005	Defibrillator (AED)	\$1,267	2005
Holmatro Rescue Tool	\$14,002	2003	Gas Meter	\$2,143	2002

Respectfully submitted,
George Smith, Fire Chief

Emergency Management Director's Report

Stuart Marckoon, Local EMA Director

During 2009, Lamoine (and the rest of Eastern Maine) was struck with a heavy rain storm that resulted in a federally declared disaster.



Jordan River Road – closed by the flood in June 2009

Several roads experienced severe flooding, and a few were washed out. The Town qualified for federal disaster assistance and quick response from the Lamoine Volunteer Fire Department to erect barricades and contractor Jay Fowler, had the roads passable within a few days. Repairs to all the flooded and washed out areas were completed in late 2009, and the town has been reimbursed by the state and federal government for most of the declared disaster work.

The town was also awarded a grant for a hazard mitigation project on Needles Eye Road to add a second culvert to alleviate a chronic flooding problem. That project was completed in November 2009, under budget, and the bulk of the federal reimbursement has been received by the town. More importantly, two major storms since the installation have seen the additional culvert work as designed, and the road has not flooded.

Health Officer's Report

Cece Ohmart, Local Health Officer

During 2009 the Health Officer, in consultation with the Maine Department of Health and Human Services and the Lamoine Code Enforcement Officer, conducted an inspection of one residence. That inspection led to the condemnation of the residence as being unfit for human habitation, and the premises has since been replaced with a new dwelling unit.

Lamoine was hit by the H1N1 flu virus as were many other Maine towns. The town posted links to good flu information on its website, and when vaccine became available, shots were offered at the town hall and the school.

Animal Control Officer's Report

Michael Arsenault, Animal Control Officer

During 2009 the Animal Control Officer investigated 2 dog bite incidents, one at Lamoine State Park and one on Buttermilk Road. Three reports of animal neglect were received and were unfounded. Three stray cats were picked up, one returned to its owner. Several dogs at large were reported resulting in one court summons. A report of a bobcat was investigated on South Birchlawn Drive, as was discovery of a coyote carcass in a lobster crate. The ACO also completed his required annual training.

Harbor Master's Report

David Herrick, Harbor Master

Kevin Murphy, Deputy Harbor Master

The Town of Lamoine regulates the issuance of mooring permits at the harbor area in front of Lamoine State Park. Thanks to new requirements of the Harbor Ordinance, the waiting list has shortened, with several residential and non-residential permits issued for the first time.

All 60-mooring spaces were permitted during 2009. The waiting list as of 12/31/2009 was for non-resident applicants only as follows:

Position	Name
1	David Pascule
2	Nathaniel Hanson
3	John Fendl
4	Sean O'Connor
5	Joel Wilson
6	Baranski, Jim

Solid Waste Report

William Fennelly, Transfer Station Manager

During 2009, the Town of Lamoine sent 619.78 tons of municipal solid waste to the PERC plant in Orrington where it was incinerated and converted to electricity. That represents an increase of 20.19 tons or 3.37% compared to 2008.

Lamoine's official recycling rate for 2008 as reported to the State Planning Office was 38.46%.

At year's end, the town was exploring the possibility of zero-sort recycling which would potentially increase the recycling rate by making it much easier to separate materials, and add several more materials to the recycling mix. The town is also in the process, at year's end, of designing and building an outhouse at the transfer station to replace the portable toilet at the facility, saving the monthly rental charge.

Many thanks are extended to Earlie Coleman, Harvey Griffin, and Paul Davis who have served as fill-in attendants from time to time at the facility.

Lamoine Transfer Station



Planning Board Report

Your Planning Board had a productive 2009, both from a permitting standpoint and from proposed ordinance updates. During the year, the Planning Board issued permits for:

- Home Occupations
 - Tool forging business on Mill Road
 - Child Care Business on Birchlawn Drive
 - Yoga classes on Seal Point Road
- Commercial Building Permit and Site Plan – Cell Phone Tower adjacent to the closed town landfill
- Minor changes to subdivision plans:
 - Tim Ring (Marlboro Woods)
 - K&T Rentals (Sunset Acres)
- Gravel Pit Renewals
 - Jay Fowler
 - Perry Fowler
 - Richard J. King, Inc.
 - Doug Gott & Sons (several pits)
- Shoreland Zoning Permit – Frenchman Bay Riders Snowmobile Club, parking lot

At year's end, the Board was considering a new gravel extraction permit for Doug Gott & Sons on the Stevens lot adjacent to an existing pit, as well as a minor change in a property lot line in the Walker Farm Subdivision owned by JWJ LLC.

The Board is also proposing two sets of changes to the Lamoine Building and Land Ordinance at the annual town meeting in April. Thanks to the work of the Conservation Commission, the board has developed language to protect the quantity and quality of landowners' water to regulate better extraction of water for commercial or industrial purposes. These revisions were aided by the professional input of Willem Brutsaert, who developed a pamphlet on groundwater with the Conservation Commission.

The other set of changes has to do with home occupations. The present ordinance mentions and loosely regulates such businesses. The proposed changes greatly clarify what needs a permit, what doesn't, and the criteria for those home occupations requiring a permit.

The Board clarified the Subdivision ordinance requirements and instructed the Code Enforcement Officers not to issue building permits in any subdivision that has not completed its required fire water supply work. The Board also is looking into a request from the Budget Committee that permit fees be structured to more accurately reflect town costs. Future work will include a review of the town's Gravel Extraction Ordinance.

The Planning Board wishes to thank Melody Havey for her conscientious service to the Board and Town and to welcome Don Bamman to the Board as an alternate member.

Respectfully submitted,

Gordon Donaldson, Chair

Board of Appeals Report

The Board of Appeals met only once during 2009, that being in regard to a submission by Ronald Simons and a Notice of Violation of Shoreland Zoning Laws at a subdivision under his control. Mr. Simons requested no specific action, and none was taken by the Board of Appeals.

There have been no personnel changes on the Board since the previous town report.

Respectfully submitted,

Hancock "Griff" Fenton, Chair

Cable TV Committee Report

Lamoine's Cable TV Committee authorized a major leap in technology during 2009 to offer a wider variety of programming for playback on Government Channel 7 on the Time Warner Cable System. A computerized program recording and playback system has been installed, and the system can be programmed for a week at a time, recording meetings without requiring a control board operator's presence, and scheduling those meetings for playback at regular intervals.

The improvements in the technology room have made the entire system a bit easier to operate, and we have added a second camera to the field equipment to make remote events, such as town meetings, easier to record and to watch.

The operation encountered one glitch when a live meeting accidentally aired without the participants' knowledge. An on-air light is in the process of being engineered to alert folks in the town hall meeting room when the cameras and microphones are on "live".

The operation could use some more volunteers (young or old) to help operate the system – especially for remotely held events. Contact the town office for more information.

Respectfully submitted,

Bill Butler, Chair

The Lamoine Cable TV Setup



Code Enforcement Officer's Report

The number of permits issued during 2009 was down about 16-percent compared to 2008. Both years saw a drop from the boom economy earlier in the decade. The Code Enforcement Office issued 50-building and Shoreland zoning permits, and 44 plumbing permits. Please note the totals below add up to more than the number issued, as, for example, a garage and residence constructed at the same time require just one permit.

Permit Type	# Building Permits	# Shoreland Permits	Plumbing Permits	
Additions	6	1	Internal	25
Barns	2		Privy	1
Car Ports	2		Replacement Tank	1
Decks	6		Subsurface Disposal	17
Garages	10		Total	44
Sheds/Greenhouse	8	3		
Mobile Homes	1			
Move Residence	2			
Parking Area		1		
Residences	12	4		
Sun Rooms/Screen Houses	4			
Signs	1			
Steps to Shore		1		
Total	54	10		

Enforcement actions during the year included:

- Consent agreement with Ronald and Marie Simons in regard to a Shoreland Zoning Violation – trees have been replanted and await final inspection for survival.
- Condemnation of a mobile home on Needles Eye Road. The structure has been replaced with a new, permitted home with a certificate of occupancy issued
- Notification to Doug Gott & Sons regarding a discontinued gravel pit in North Lamoine. The pit has been re-permitted and activity is again taking place per town ordinance
- Notice to a Lamoine Beach Road homeowner that a car port was constructed without a permit. A permit was applied for and subsequently granted following notice.
- Notice to a Pasture Way landowner that a deck was improperly placed in the Shoreland Zone without a permit. The deck has been removed
- Investigation of a complaint about an overboard discharge on Bay Road. The complaint was unfounded.
- Investigation of potential junkyard violations, discarded sealed units without doors removed, and general unsanitary living conditions at a mobile home on Francis Drive. Case is unresolved at year's end.

Respectfully submitted,

Dennis Ford, Code Enforcement Officer

Parks Commission Report

The Lamoine Parks Commission accomplished a lot exciting projects in 2009 that folks should see in 2010. We welcome **Susan Belanger** and **David Grasso** to the Commission and bid a temporary farewell to new mom **Sara O'Connell** who stepped down this year.

Kiosks (Lamoine Beach, Bloomfield Park)



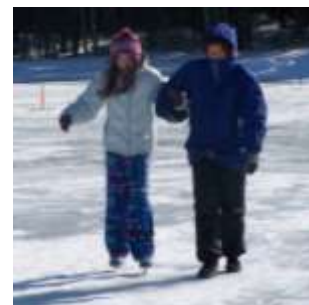
At long last, the three sided kiosks should be installed at both Lamoine Beach and Bloomfield Park. The Parks Commission first introduced the concept 4-years ago and received funding from the town meeting. Since then a great deal of time and research has gone into making sure the layout looks attractive and the information presented is accurate. At the end of 2009 the kiosk panels were in production and construction of the structures will take place in the late spring of 2010.

Lamoine Beach Park

Not a lot changed at Lamoine Beach Park in 2009, but preparations are under way for a couple of significant improvements in 2010. New trash can lids have been purchased and will be installed when the trash barrels go out for the summer. Additionally, new grills have been purchased, and locking in-ground installation and removal systems were constructed. Those will go in place in the spring as well.

Bloomfield Park

Lamoine's true hidden jewel of a park on Blunt's Pond was shown off well in 2009. A family fun day featuring an ice-fishing tournament, skating, and events at the Frenchman Bay Riders Snowmobile Club was a success, though it was quite chilly. Another is in the works as the town report goes to press in 2010. The new entrance into the park is working quite nicely. Your parks commission also worked very hard clearing out undergrowth and establishing trails around the shoreline of Blunt's Pond.



Skating at Blunt's Pond

Marlboro Beach

This small town-owned area is a major access point for shell fishermen and folks who like to put in kayaks at Raccoon Cove. One minor improvement this year was filling in gravel at the end of the paved road so that the huge pothole was a lot smoother.

Events

In addition to the Family Fun Day, the Parks Commission also co-sponsored the annual Flat-Top 5K Road Race in memory of Bill Pinkham. The first of the Maine races of the year, this event has proven quite popular, and raised a little money for the parks.



The start of the 2009 Flat Top 5 K Road Race

Respectfully submitted,

Kerry Galeaz, Chair, Lamoine Parks Commission

Road Commissioner Report

Lamoine has been able to keep up with its road paving program and our local contractors have come through in a pinch, especially when a major flooding situation occurred in June 2009. Working in partnership with the Maine Emergency Management Agency, we've been able to fix up some major problems that storm produced.

Road Maintenance & Paving

During the summer of 2009 the town was able to pave the lower end of Buttermilk Road, approximately 1.2 miles within the \$130,000 budget approved by the town meeting. A special town meeting approved starting the project prior to the July 1st fiscal year beginning, but the flooding of June 20th delayed the start until the road could be repaired anyway. In the fall, a survey of the problem areas of the town roads was done and a priority list of needed repairs developed. Most of the projects on that priority list have been completed on time or budgeted for in the next fiscal year. The plan for FY 10/11 is to pave Asa's Lane, but to delay that paving until the spring of 2011 for cash flow and preparation purposes.



“Disaster” Strikes



The rains of June 20 and 21 were relentless, and it was an unpleasant surprise that weekend when the fire pagers went off and severe flood damage was found in many areas of town. At left is a section of Asa's Lane that washed out. Other roads suffering major damage were Buttermilk, Raccoon Cove, and Needles Eye Road. Contractor Jay Fowler deserves great credit for swiftly making the roads passable. The Federal Emergency Management Agency declared Hancock County a disaster area, and much of the

repair jobs were eligible for federal and state assistance. State maintained roads also flooded at Jordan River Road, Mud Creek Road, and Pinkhams Flats.

Hazard Mitigation

The town submitted and won a grant from the Federal Emergency Management Agency for an overflow culvert on Needles Eye Road to handle heavy rains. A section of the road flooded when any significant rain fell, putting vehicles in danger. The bidder came in way under budget, and though there was an error when the existing culvert was removed, the bidder added another new culvert without charge for labor and the project still came in under budget. The best news is, the repair appears to be working as designed.



Finally, great thanks is due to my colleagues on the Lamoine Volunteer Fire Department for their many emergency responses when roads are closed by floods or trees down.

Respectfully submitted,

Michael Jordan, Road Commissioner.

Conservation Commission Report

The Lamoine Conservation Commission meets the 2nd Wednesday of each month at the Town Hall. The Commission was created to educate and provide a forum to promote conservation of Lamoine's natural resources. The meetings are open to the public and can be viewed on Cable Channel 7.

The Commission presents educational programs several times a year. This year we hosted a panel discussion on sustainable water use, a presentation on native and invasive plants, an informal session on working waterfront access, and a public viewing of the film "Flow".



Students survey the shores of Lamoine for eelgrass in 2009

The Commission was fortunate to enlist the services of Willem Brutsaert, faculty member at the University of Maine, who created two groundwater handbooks. The first was a summary of our aquifer and how it works. The second was designed for individuals interested in more information on our water supply. Both are available at the Town Office upon request.

The GET WET program continued to bring real science into our school. Students again became research assistants to the George Mitchell Center for Environmental and Watershed Studies at the University of Maine by testing their home water supplies for a study on groundwater.

The commission worked with the Planning Board on proposed changes to the Building and Land Use Ordinance and has offered assistance on a proposed ordinance for sustainable shellfish harvesting.

The MDI Biological Laboratory and the Lamoine School formed a partnership to study eelgrass. In July, students and scouts assisted Dr. Jane Disney and Dr. George Kidder locating existing eelgrass beds along Lamoine's Shores. The laboratory equipped a classroom with two aquariums so students could observe animal life associated with eelgrass.

The Commission continues to work on an open space inventory and has assisted the state with identifying scenic views in Lamoine.

The Conservation Commission made its third presentation of the Lamoine Conservation Award at the town meeting in 2009, honoring Georgia Munsell and Harold & Nancy Boynton who have made a real difference in the appearance of our highways; Georgia for spearheading the Adopt-A-Highway program for Lamoine, and Harold & Nancy for picking up the litter on their daily walks.

The Commission thanks Lynda Tadema-Wielandt for her long service as a Conservation Commissioner, and welcomes Amy Morley. Current Conservation Commissioners are Carol Korty, Amy Morley, Bob Pulver (chair), David Schick, Fred Stocking (secretary), and alternates Annie Crisafulli and Nancy Pochan.

Submitted By: Bob Pulver

Administrative Assistant's Report

The economy has been the big news of 2009, and its impact has been felt here in Lamoine. Because we're a relatively small community with a mostly residential tax base, the impact on local government (excluding schools) has not been severe, but you can be assured the town office staff is making the most of its resources. The impact we've seen includes more inquiries from lending institutions and more paperwork in regard to bank foreclosure actions, and a slight increase in the number of applications and grants for general assistance. Our excise tax revenues fell significantly, and funding reductions by the state in terms of municipal revenue sharing and education aid caused the tax rate to increase from 9.0 mills to 9.7 mills.

Unlike the chaos of school consolidation and budget votes in 2008, this past year was relatively benign. There was a well attended special town meeting to fund the excess tuition charged by MDI High School that saw voters passionately make their case. The annual town meeting was well attended and took care of business. Another special town meeting saw voters approve of leasing land at the between the transfer station and the former landfill which may become home to a roadside seafood business next summer.

The town office staff has remained the same as the previous year. My thanks to Clerk/Tax Collector **Jennifer Kovacs** and Assistant Clerk/Assistant Tax Collector **Diane Carter** for their good work over the year. Both are delightful co-workers, and if it looks like we're having a good time in the office when you come in for service, we probably are! **Dennis Ford** continues as the Code Enforcement Officer and Plumbing Inspector with **Michael Jordan** backing him up when he's not available. Mike also agreed to become the Road Commissioner in July, at the same time he took office as a member of the Board of Assessors. That board bid farewell to **Colene Sharkey** who finished second in the balloting to Mr. Jordan. That election in April also gave the town office staff experience with a recount for the first time in a very long time.

This marks the completion of my 17th year as the Administrative Assistant to the Selectmen. The job remains challenging, and I'm truly grateful to the support your current board and the boards over those 17 years has extended, culminating in a 3-year contract last July. I find the job has the flexibility and challenge to make living and working in Lamoine truly satisfying. It's been a very nice place to raise our family, with one daughter now in her sophomore year at college and the other daughter preparing for a medical mission to Ecuador and in her junior year at Ellsworth High School.



Administrative Assistant
Stu Marckoon shovels off
the front walkway

When I'm not in the town office, you might find me officiating a sporting contest on a baseball field or basketball court at one of the area schools – an activity that I thoroughly enjoy. My wife, who is also serving on the School Advisory Committee, was named the cheering coach for the Ellsworth High JV squad and has found that a worthwhile challenge. As you can see from the many reports contained in this year's town report, Lamoine is blessed with competent people willing to pitch in and help. That team effort, be it from the fire department, the harbor, the transfer station, or the town office, is truly appreciated, and keeps your town government operating smoothly.

Town Clerk's Report

January 1, 2009 to December 31, 2009

*Jennifer M. Kovacs, Town Clerk
Diane Carter, Assistant Town Clerk*

Births

Residents- Born Out of Town	
Males	6
Females	9
Total	15

No births occurred in Lamoine during 2009



Town Clerk Jennifer Kovacs processes a dog license

Marriages

Residents Married Outside of Lamoine	9
Residents Married in Lamoine	1
Non-Residents Married in Lamoine	1
Non-Residents License Issued	0
Total	11

Deaths

Residents who died out of Town

Marguerite L. Trobass, January 8, 2009
Mary H. Smith, March 17, 2009
John C. Davies, March 23, 2009
Hildred J. Herrick, April 24, 2009
Marion K. Stocking, May 12, 2009
Carrie A. Tracy, May 21, 2009
Harlan F. Hodgkins, June 15, 2009
Mark R. Linscott, December 5, 2009

Residents who died in Town

Winslow R. Moore, January 26, 2009
Christine A. Schmidt, June 26, 2009
Dale E. Ingalls, July 21, 2009
Richard M. Hodgkins, August 29, 2009
Robert G. Haslam, September 2, 2009
Patricia K. Francazio, November 12, 2009

Dog Licenses Issued for the 2009 Licensing Year (October 16, 2008 to October 15, 2009)

Males/Females	33
Spayed/Neutered	291
Total Dogs Licensed	324

*Does not include on-line registration sales through the State of Maine

Elections

There were four elections held during 2009 at the Lamoine Town Hall. As of November 4, 2009 Lamoine had 1,500 registered voters and utilized the Centralized Voter Registration System. Turnout was as follows:

Election Date	Election Type	Ballots Cast
February 12, 2009	RSU Director	51
April 7, 2009	Annual Town Meeting	359
June 9, 2009	RSU Budget Validation	128
November 4, 2009	State Referendum	891

Tax Collector's Report

Jennifer Kovacs, Tax Collector
Diane Carter, Assistant Tax Collector
Stuart Marckoon, Deputy Tax Collector



Assistant Tax Collector Diane Carter enters a transaction into the town's computer system

2009/10 Property Tax As of December 31, 2009

Tax Commitment August 17, 2009	\$2,396,230.28
Prepaid Taxes prior to commitment	-\$4,644.47
Abatements	-\$373.88
Rounding	-\$2.36
Supplemental Taxes	\$729.25
Net to Collect	\$2,391,938.82

Submitted to Treasurer by 12/31/09	\$1,495,943.19
Outstanding Balance 12/31/09	\$895,995.99

Abatements

William & Angie Butler	\$119.80	Homestead Exemption
William & Diane Carter	\$119.80	Homestead Exemption
Tammy Derr	\$127.55	Billed to wrong party
Mildred & Merrill Davis	\$8.73	Incorrect Tree Growth Calculation
Total	\$375.88	

Supplemental Taxes

Tammy Higgins	\$127.56	Correct Party Billing
Richard & Sheryl Davis	\$135.80	Property Value Calculation Error
*Paul Carter	\$171.00	Remove Exemptions 2008
*Paul Carter	\$175.09	Remove Exemptions 2009
Scott & Chloe Hatcher	\$119.80	Remove Exemptions 2009
Total	\$729.25	

*Paid as of 12/31/09

2008/09 Property Tax As of June 30, 2009

FY 2007/08

Commitment, 8/23/08	\$2,170,983.60
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Supplemental Tax Bills after 1/1/09

Cynthia Martin	\$1,141.90
Partridge Cove Association	\$117.30
Total Supplemental	\$1,259.20
Net to Collect	\$2,172,242.80
Submitted to Treasurer	\$2,129,308.23
Balance 6/30/10*	\$42,934.57

*See Treasurer's report for schedule of unpaid 2007/08 Property and Personal Property taxes.

Automobile Excise Tax Collected FY '09	\$282,988.59	Watercraft Excise Collected FY '09	\$3,916.30
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Registrar of Voters Report

Jennifer M. Kovacs, Registrar

The Town of Lamoine utilizes the State of Maine Centralized Voter Registration System to manage the voter list. As of December 31, 2009, the following numbers of active voters were registered in Lamoine:

Political Party	Number of Voters
Democrat	385
Green	55
Republican	474
Unenrolled	524
Total	1,438



Your Representatives Are:	
US Congressional District 2	Michael Michaud-(D) 1724 Longworth HOB Washington, DC 20515-1902 Phone: 202-225-6306 Fax: 202-225-2943
US Senate	Olympia Snowe-(R) United States Senate Washington, DC 20510 Phone: (202) 224-5344 · Toll Free in Maine: (800) 432-1599
US Senate	Susan Collins-(R) 413 Dirksen Senate Office Building Washington, DC 20510 Phone: (202) 224-2523
State Senate District 28	Dennis Damon-(D) 3 State House Station Augusta, ME 04333-0003 287-1515/1-800-423-6900
State House District 34	Robert Eaton-(D) PO Box 264 Sullivan, ME 04664 Home tel: (207) 422-3918
County Commissioner District 3	Fay Lawson-(D) 50 State Street, Suite 7 Ellsworth, ME 04605 Tel: (207) 667-9542

Ballot Clerk
Kay Bragdon
watches the
ballot box in
November

Addressing Officer's Report

Stuart Marckoon, Addressing Officer

- During 2009 there were 16 new building addresses assigned.
- The Board of Selectmen approved three new street names in 2009; Chickadee Lane, Saffell Drive and Boris Blvd.
- The town had 1,097 active building addresses in town at year's end.

Treasurer's Report
Stuart Marckoon, Treasurer

Balance Sheet – Town of Lamoine (Audited) As of June 30, 2009

Account Description	Balance	Account Name	Balance
Assets		Liabilities	
Cash - FNBBH Checking	\$68,765.50	Selectmen's Warrant Payable	\$73,126.24
FNBBH Investment Mgt	\$318,189.78	Accounts Payable	\$9,472.74
Petty Cash	\$200.00	Conservation Cmsn Payable	\$587.53
Prepaid Taxes	-\$2,144.47	Encumbered funds carried fwd	\$34,803.80
2008-09 Taxes Receivable	\$42,934.57	Teacher's Contract Payable	\$98,194.71
Personal Property Tax 03-04	\$754.60	Accrued Wages Payable-Ed.	\$16,274.92
Pers Prop Tax due 10/31/07	\$73.50	School Operations Payable	\$34,897.67
Supplemental Taxes Receivable	\$1,259.20	Due to Gen. Fund - Cemetery	\$1,610.51
Liens 2007-08 Taxes	\$11,629.39	Historical Society Grant	\$2,500.00
Accounts Receivable	\$6,547.70	Deferred Property Tax Revenue	\$35,520.35
Demolition Debris Receivable	\$597.84	Total Liabilities	\$306,988.47
Due from Other Funds	\$1,610.51	Fund Balances	
Code Enforcement Fund	\$9,593.83		
Education Fund - Receivable	\$303,983.43	Unreserved/Undesignated Fund	\$306,100.17
Deferred Charge - Education	\$60,250.00	Code Enforcement Fund	\$7,301.26
Fire Truck Reserve Fund	\$11,838.72	Education Fund	\$224,738.30
Road Assistance Fund	\$86,603.63	Fire Truck Reserve Fund	\$11,838.72
Education Capital Reserve	\$9,952.13	Road Fund	\$70,561.77
Revaluation Reserve	\$52,035.82	Education Capital Reserve	\$10,004.46
Parks Fund	\$4,591.26	Animal Control Fund	\$3,093.81
Cable TV Fund	\$19,489.81	Revaluation Fund	\$52,035.82
Insurance Deductible Fund	\$3,898.54	Parks & Recreation Fund	\$4,436.83
Harbor Fund	\$8,228.74	Cable TV Equipment Fund	\$14,656.31
Veterans' Memorial Fund	\$3,436.19	Insurance Deductible Fund	\$4,648.54
Capital Improvements Account	\$108,187.98	Harbor Fund	\$10,040.74
Cemeteries - East Lamoine	\$2,646.55	Reserved for Endowments	\$12,221.57
Cemeteries - Forest Hills	\$2,426.04	Veterans' Memorial Fund	\$8,844.71
Cemeteries - Marlboro	\$8,759.49	Capital Improvement Fund	\$98,828.80
Fixed Assets	\$9,718,722.61	Fixed Assets	\$9,718,722.61
Land Conservation Fund	\$3,089.57	Land Conservation Fund	\$3,089.57
		Total Fund Balances	\$10,561,163.99
		Total Liabilities + Fund	
Total Assets	\$10,868,152.46	Balances	\$10,868,152.46

The above balance sheet figures are as audited by James Wadman, CPA as of June 30, 2009. To follow is an analysis of each asset and liability account.

Cash (Checking Account)

The Town holds a checking account at The First, N.A. through which all transactions pass through.

Checking - Beginning Balance	\$52,454.63
Total Additions	\$5,100,451.19
Total Withdrawals	\$5,084,140.32
Subtotal	\$68,765.50

The following received payments during the fiscal year July 1, 2008 to June 30, 2009:

Amount Paid	Payee	Appropriation(s)	Reason
\$188.60	8th Grade-Lamoine School		Returnables Program
\$22,400.00	AA Randall & Sons	Capital Improvements	Town Hall Renovation
\$1,032.66	Acadia Disposal District	Solid Waste	Hazardous Waste Program
\$153.20	American Concrete	Veterans Memorial	Parking Barriers
\$240.00	American Red Cross	Social Services	Donation
\$179.05	Anctzak, Janice		Overpayment Refund
\$1,847.19	Arsenault, Michael	Animal Control	Salary, mileage
\$255.27	Arthur Ashmore Electric	Roads	Salt/Sand Shed wiring
\$64.80	Autotronics	Public Safety	Fire Truck Maintenance
\$203.13	B&H Photo/Audio	Cable TV	Equipment Racks
\$115.47	Bangor Daily News	Public Safety	Fire Truck Chassis Ad
\$6,626.61	Bangor Hydro	Various	Electrical Services
\$219.65	Bard Industries	Fire, Parks	Soap/Towels/Tissue
\$10.00	Bennett, Phillip		Overpayment Refund
\$150.00	Black, Tyler	Public Safety	Fire-Pager Purchase
\$300.00	Bowden, Garrett	Public Safety	Fire Dept Reimburse
\$1,387.50	Boynton, Russell, Jr.	Parks	Maintenance
\$774.25	Bragdon, Catherine	Administration	Ballot Clerk Pay
\$300.00	Brodie, Carleton	Public Safety	Fire Dept Reimburse
\$11,797.00	Brookside Technologies	Cable TV	Equipment & Install
\$408.50	Broussard, Joan	Administration	Ballot Clerk Pay
\$424.15	Brown's Communications	Public Safety	Fire Radio Maintenance
\$300.00	Butler, Angie	Public Safety	Fire Dept Reimburse
\$221.25	Butler, William	Fire, Adm.	Reimburse, Ballot Clerk
\$300.00	C&C Machine	Parks	Grill Adaptors
\$7,268.90	Cargill, Inc	Roads	Salt Purchase
\$300.00	Carney, James	Public Safety	Fire Dept Reimburse
\$6,108.44	Carter, Diane	Administration	Salary, reimbursement
\$450.00	Central ME Fire Attack School	Public Safety	Fire - Training
\$600.00	Child & Family Opportunities	Social Services	Donation
\$21.26	Christa Brey	Parks	Reimbursement
\$3,362.83	City of Ellsworth		Demo Debris Program
\$225.00	Cold Spring Water Company	Public Safety	Water-Fire Station
\$83.11	Coleman, Earlie	Solid Waste	Labor
\$3,082.30	Colwell Diesel Service	Public Safety	Fire Truck Maintenance
\$1,477.60	Cooper, S. Josephine	Administration	Selectman Salary

Amount Paid	Payee	Appropriation(s)	Reason
\$10,465.00	County Ambulance	Public Safety	Ambulance Contract
\$136.09	Crawford, Duane		Overpayment Refund
\$3,875.00	Crawford, George	Roads	Mowing, Sweeping
\$170.15	D. Lounder Plumbing/Heating	Public Safety	Fire Station Maintenance
\$753.92	DeFusco, Kathleen	Administration	Salary, reimbursement
\$388.46	Dell Computers	Administration	Office Supplies (toner)
\$596.25	Dept of Health & Human Services	CEO Revenue	Plumbing Permit Share
\$25.00	Dept. of Environmental Protection	Solid Waste	Training
\$20,770.30	Dept. of IF&W Wildlife		Licenses/Registrations
\$118.21	Dickey, Bill		Overpayment Refund
\$38.99	Digital River	Cable TV	Virus Protection
\$955.00	Doll, Allen	Veterans Memorial	Concrete
\$976.86	Donaldson, Cynthia	Administration	Selectman, Ballot Clerk
\$125.00	Dotgov.gov	Administration	Website Registration
\$3,000.00	Downeast Family YMCA	Recreation	Annual Appropriation
\$225.40	Downeast Graphic	Administration	Office Supply (envelopes)
\$480.00	Downeast Health -WIC	Social Services	Donation
\$136.68	Ducharme, William	Cable TV	Maintenance
\$680.00	East Lamoine Cemetery	Cemeteries	Veterans Graves
\$250.00	Eastern Agency on Aging	Social Services	Donation
\$5.03	EBS	Administration	General Assistance
\$22,431.44	EFTPS	Administration	Payroll Taxes
\$150.00	Ellis, Jackie	Public Safety	Fire Station Maintenance
\$1,661.85	Ellsworth American	Various	Newsletter, Advertising
\$6,180.00	Ellsworth Public Library	Library	Annual Appropriation
\$600.00	Faith in Action	Social Services	Donation
\$300.00	Farnsworth, Edward	Public Safety	Fire Dept Reimburse
\$923.50	Fennelly, Richard Jr.	Administration	Selectman Salary
\$7,874.67	Fennelly, William	Solid Waste, Parks	Labor
\$10.00	Fenton, Hancock G.		Overpayment Refund
\$29.95	Fire Engineering Magazine	Public Safety	Fire - Subscription
\$83.37	Fire Tech & Safety	Public Safety	Fire - Airpack Maint
\$3,667.50	First American Real Estate		Overpayment Refund
\$13,581.17	Ford, Dennis	Code Enforcement	Salary, reimbursement
\$300.00	Forest Hill Cemetery	Cemeteries	Veterans Graves
\$1,315.18	Fowler, Jane	Administration	Assessor Salary
\$23,726.70	Fowler, Jay	Roads, Parks	Maint & Construction
\$50.00	Francazio, Dean	Public Safety	Fire Dept Reimburse
\$383.96	Frenchman Bay Riders		State Share
\$37.83	Galeaz, Kerry	Parks	Reimbursement
\$73.98	Gall's	Public Safety	Fire-Safety Gear
\$150.00	Gettman, Robert	Public Safety	Fire Dept Reimburse
\$28.16	Giant Sub	Administration	Election Costs (Meal)
\$1,090.60	GMAC Mortgage		Overpayment Refund
\$300.00	Goebel, Peter	Public Safety	Fire Dept Reimburse
\$18.50	Gold Star Cleaners	Public Safety	Fire Gear Laundering
\$164.48	Griffin, Harvey	Solid Waste	Labor

Amount Paid	Payee	Appropriation(s)	Reason
\$50.00	GT Outhouses LLC	Parks	Flat Top 5K Outhouse
\$474.00	Hancock County Firefighters	Public Safety	Fire Training, Dues
\$579.00	Hancock County Home Care	Social Services	Donation
\$42.00	Hancock County Planning Cmsn	Roads, Adm	Salt Bid, training
\$29.00	Hancock County Radiology	Public Safety	FF Respiratory Program
\$60.55	Hancock Oil	Fire	Propane - Station Generator
\$84.07	Hannaford Food & Drug		
\$10.00	Harmon's Car Wash	Animal Control	Vehicle Reimburse
\$372.80	Harris, Jonathan	Public Safety	Fire Dept Reimburse
\$800.00	Haslam Septic	Solid Waste	Septic Contract
\$3,394.00	Herrick & Salsbury	Adm, Parks	Park, School Lot Surveys
\$300.00	Herrick, Albert	Public Safety	Fire Dept Reimburse
\$300.00	Herrick, David Jr.	Public Safety	Fire Dept Reimburse
\$761.75	Herrick, David Sr.	Harbor, Pub Safety	Reimburse/Salary
\$89.25	Herrick, Julie	Parks	Reimbursement
\$218.54	Him, Heap		Overpayment Refund
\$600.00	Historical Society		Annual Appropriation
\$596.16	Home Depot	Cap, Adm, GA	Maintenance
\$134.95	Hometown Fuel	Administration	General Assistance
\$600.00	Hospice of Hancock Cty	Social Services	Donation
\$502.50	Hub International	Administration	Insurance (Volunteers)
\$7,440.00	Huebner, Harald	Roads	Tree Removal
\$300.00	Hunnewell, James	Public Safety	Fire Dept Reimburse
\$1,565.10	Huston, Gary/Rebecca		Overpayment Refund
\$293.36	Hutchins Brothers	Administration	Receipt Books
\$2,240.25	Industrial Protection Service	Public Safety	Fire-Equipment Maint
\$3,295.00	James Wadman, CPA	Administration	Audit
\$516.00	Jameston Advanced Prod.	Parks	Grills
\$175.00	JETCC	Code Enforcement	Training
\$15.00	Johnson, Bernard		Overpayment Refund
\$300.00	Johnson, Carlton	Public Safety	Fire Dept Reimburse
\$17.77	Johnson, Jane		Overpayment Refund
\$967.36	Jones, Brett	Administration	Selectman, Ballot Clerk
\$300.00	Jones, Brett	Public Safety	Fire Dept Reimburse
\$310.49	Jordan, Gerald	Public Safety	Fire Dept Reimburse
\$300.00	Jordan, Matthew	Public Safety	Fire Dept Reimburse
\$2,159.06	Jordan, Michael	Code Enforcement	Salary
\$300.00	Jordan, Michael	Public Safety	Fire Dept Reimburse
\$50.00	Jordan, Nathaniel	Public Safety	Fire Dept Reimburse
\$4,045.99	K&T Environmental	Public Safety	Fire, Equipment/Gear
\$150.00	Karst, John	Public Safety	Fire Dept Reimburse
\$59.40	Kattner, Jonathan		Overpayment Refund
\$873.00	Kelco Industries	Veterans Memorial	Wreaths etc.
\$346.31	Kelley, Harvey	Administration	Town Mtg Moderator
\$10.00	Kinney, Walton		Overpayment Refund
\$56.09	Klyver, Bethany		Overpayment Refund
\$8.98	Kodak Gallery	Parks	Pictures-Flat Top 5K

Amount Paid	Payee	Appropriation(s)	Reason
\$2.00	Kohn, Vilma		Overpayment Refund
\$16,128.31	Kovacs, Jennifer	Administration	Salary, reimbursement
\$129.03	Lamoine General Store	Administration	Election meals
\$2,971,371.11	Lamoine School Department	Education	Personnel, Operations
\$216.00	Lamoine VFD	Public Safety	Fire, Dues reimburse
\$113,692.59	Lane Construction	Roads	Paving
\$213.50	Life Savers Inc	Public Safety	Fire-Equipment Maint
\$600.00	Loaves & Fishes	Social Services	Donation
\$1,195.86	Lowes	Adm, Fire, Solid Waste	Maintenance
\$3,279.40	MAI Environmental	Solid Waste	Dump Monitoring
\$50.00	Maine Assessing Officers	Administration	Dues
\$124.20	Maine Coast Memorial Hospital	Public Safety	Fire-Respiratory Program
\$1,202.27	Maine Coast Memorial Hospital	Public Safety	Fire-Respiratory Program
\$600.00	Maine Coast Memorial Hospital	Social Services	Donation
\$234.00	Maine DEP	Solid Waste	Licenses/Registrations
\$16,057.06	Maine Municipal Association	Administration	Insurance, Dues
\$105.00	Maine Tax Collectors/Treasurers	Administration	Dues, Training
\$220.00	Maine Town & City Clerks Assoc	Administration	Dues, Training
\$80.00	MAPSS	Code Enforcement	Training
\$39,979.00	Marckoon, Stuart	Administration, Fire	Salary, Benefits, Reimburse
\$69.24	Marden's	Cable TV	Supplies
\$82.75	Marks Printing House	Administration	Office Supplies
\$124.20	McArdle, Paul/Mary		Overpayment Refund
\$427.50	McDevitt, Marion	Administration	Ballot Clerk Pay
\$1,890.00	McMullen, Richard	Adm, Parks	Mowing
\$39.00	McMullen, Stephen		Overpayment Refund
\$185.18	MDI League of Towns	Administration	Dues
\$125.00	ME Association of Consvr Cmsn	Administration	Dues
\$192.00	ME Federation of Firefighters	Public Safety	Dues
\$83.00	ME Fire Chief's Association	Public Safety	Dues
\$200.00	ME Harbormasters	Harbor	Training
\$295.88	ME Town & City Mgt.	Administration	Dues, Training
\$6,794.98	Mid Atlantic Salt LLC	Roads	Salt Purchase
\$50.00	Miro, Gloria		Overpayment Refund
\$188.00	Modern Screenprint	Harbor	Stickers
\$490.00	Morley, Amy	Administration	Gen'l Assistance Rental
\$150.00	Morren, Jonathan	Public Safety	Fire Dept Reimburse
\$56.00	Morris Fire Protection	Adm, Fire, Solid Waste	Extinguishers
\$212.50	MRRA	Solid Waste	Recycling
\$758.37	Municipal Review Cmte	Solid Waste	PERC Dues
\$230.87	Murphy, Kevin	Harbor	Deputy Harbor Master
\$70,765.85	Nankervis Trucking	Roads	Snow Contract
\$115.21	NAPA Auto Parts	Public Safety	Fire Truck Maintenance
\$371.00	New Land Nursery	Veterans Memorial	Shrubs
\$935.49	Newegg.com	CTV/Admin	Computer Maint
\$865.50	NFPA	Public Safety	Dues, NFPA Codes
\$124.83	NH Bragg	Public Safety	Fire Station Maintenance

Amount Paid	Payee	Appropriation(s)	Reason
\$28.05	Nicholls, Diane		Overpayment Refund
\$8,452.54	No Frills Oil	Adm, Fire	Heating Oil
\$203.45	Norton Anti-Virus	Administration	Computer Maint
\$1,037.07	OCE Imagistics	Administration	Copier Maint
\$92.35	Ohmart, Cecilia	Administration	Health Officer
\$521.50	Oliver, Maurice	Public Safety	Fire Dept Reimburse
\$150.00	Oliver, Maury	Public Safety	Fire Dept Reimburse
\$632.18	One Communications	Adm, Fire	Telephone
\$300.00	O'Neill, Thomas	Public Safety	Fire Dept Reimburse
\$602.13	Overhead Door Co.	Public Safety	Fire Station Maintenance
\$2,838.25	Pavement Mgt. Services	Roads	Paving
\$42,783.05	Penobscot Energy Recovery Co	Solid Waste	PERC Fees
\$450.00	Perry Fowler & Dad	Roads	Maintenance
\$43,010.44	Pine Tree Waste	Solid Waste	Transport, Recycling
\$2,100.53	Postmaster	Adm, Planning Board	Postage
\$201.25	Price Digests	Administration	Excise Tax Books
\$547.58	Quill	Administration	Office Supplies
\$319.44	Radio Shack	Cable TV	Supplies
\$30.00	Ranzoni, Marte		Overpayment Refund
\$1,372.00	Ray Plumbing	Adm, Solid Waste	Furnace, Porta-Potty
\$445.20	Registry of Deeds	Administration	Deeds, Liens
\$5,642.90	Returned Checks	Accounts Receivable	
\$300.00	Reynolds, Jennifer	Public Safety	Fire Dept Reimburse
\$300.00	Reynolds, Joseph	Public Safety	Fire Dept Reimburse
\$924.45	RH Foster	Public Safety	Fire-Diesel
\$1,800.00	RJD Appraisal	Administration	Appraisal
\$624.50	Roy, Beardsley & Williams	Administration	Legal Expenses
\$60,250.00	RSU #24	Education	Education Fund
\$283.49	Sage Software	Administration	Accounting Software
\$333.25	Sanderson, Diane	Fire, Adm.	Reimburse, Ballot Clerk
\$150.00	Schust, Robert	Public Safety	Fire Dept Reimburse
\$65,746.75	Secretary of State		Motor Vehicle Registrations
\$1,154.38	Sharkey, Colene	Administration	Assessor Salary
\$115.92	Sherwin Williams	Administration	Maintenance
\$37.68	Simons Hancock Farms	Administration	Maintenance
\$29.00	Small Animal Clinic	Animal Control	Boarding
\$1,642.90	Smith, George	Roads/Pub Safety	Fire Chief/Hydrant Plowing
\$300.00	Smith, John	Public Safety	Fire Dept Reimburse
\$93.90	Special Childrens Friends	Social Services	Donation
\$717.60	Stamp Fulfillment Service	Administration	Postage
\$1,597.30	Staples	Cap Improve, Admin	Phone System, Ofc supply
\$31.00	State of Maine	Administration	Background Check Fee
\$8,029.50	State of Maine	Accounts Payable	Various State Fees
\$147.19	Stone, Greg/Lillian		Overpayment Refund
\$150.00	Strauch, Kurt	Public Safety	Fire Dept Reimburse
\$230.87	Tadema-Wielandt, Chris	Administration	Selectman Salary
\$1,158,513.26	The First Advisors		Transfers to Investments

Amount Paid	Payee	Appropriation(s)	Reason
\$162.12	The First, NA	Administration	Service Fees, Adjustments
\$600.00	The Warren Center	Social Services	Donation
\$300.00	Theall, Kermit	Public Safety	Fire Dept Reimburse
\$461.75	Theall, Kermit	Administration	Selectman Salary
\$996.03	Time Warner	Adm, Fire	Telephone, Internet
\$1,154.38	Towne, Terry	Administration	Assessor Salary
\$101,314.00	Treasurer of Hancock County	County Tax	
\$2,429.96	Treasurer of Hancock County	Public Safety	Dispatching
\$51,565.71	Union Trust	Debt Service	2005 Rescue Truck
\$8.89	UPS Store	Public Safety	Fire Truck Maintenance
\$118.85	US Diary	Administration	Office Supplies
\$639.27	Verizon Wireless	Adm, Fire, Solid Waste	Cell Phones
\$111.30	Wallace, Richard/Connie		Overpayment Refund
\$862.79	Wal-Mart	Adm, Fire, Solid Waste	Office supplies, maint
\$981.08	WB Mason	Administration	Office Supplies
\$111.70	West End Drug	Administration	General Assistance
\$600.00	WHCA	Social Services	Donation
\$251.15	WHCA Thaw Fund	Acct Payable	Bottle Program
\$409.25	White Sign Company	Roads	Street Signs
\$14,410.00	Wieninger, Fred	Veterans Memorial	Construction-Memorial
\$93.40	Witham, Barbara		Overpayment Refund
\$300.81	World of Flags, USA	Administration	Flags Program
\$1,118.72	Xpress of Maine	Administration	Town Report Printing
\$300.00	Young, Joseph Jr.	Public Safety	Fire Dept Reimburse
\$5,084,140.32	Total		

The following was deposited to the checking account during the fiscal year 7/1/08 to 6/30/09:

Deposit Sources - Checking (Total Deposits)

\$5,100,451.19

Tax Collector		\$2,527,720.77
Auto Excise Tax	\$269,684.34	
BMV Registration Fees	\$65,700.75	
Watercraft Excise	\$3,854.50	
IF&W Fees	\$20,768.70	
Real Estate Tax	\$2,130,603.74	
Real Estate Interest	\$4,068.39	
Real Estate Fees	\$397.28	
Local Dog Licenses	\$2,066.99	
State Dog Fees	\$1,198.00	
Photocopy sales	\$503.70	
Overpayments	\$4,162.29	
Agent Fees	\$5,446.68	
Miscellaneous	\$31.87	
Prepaid Property Tax	\$4,407.52	
Demo Debris Permits & Interest	\$225.52	
Demo Debris Bill Payments	\$3,227.19	

Faxes	\$32.00	
Mooring Permit Fees	\$2,875.00	
Lamoine Quarterly Subscriptions	\$292.00	
Code Enforcement Fees	\$43.20	
Veterans Memorial Contributions	\$8,131.11	
Code Enforcement Fees		\$9,920.33
State of Maine - Education Payments		\$214,143.92
Municipal Revenue Sharing (State of Maine)		\$62,388.72
Auto Excise - Rapid Renewal		\$13,304.25
Other State Funding Received		\$58,877.06
Homestead Reimbursement	\$27,694.00	
Urban/Rural Initiative Program	\$25,488.00	
Tree Growth Tax Reimbursement	\$1,527.50	
State Park Revenue Sharing	\$1,202.57	
Veterans Exemption Reimburse	\$709.00	
General Assistance	\$864.08	
Debris Disposal (State Park)	\$23.56	
BETE Reimbursement	\$886.00	
Snowmobile Registration Fees	\$383.96	
Planning Board Costs	\$98.39	
Liens, Fees & Interest		\$26,551.48
Transfers in from Investment Account		\$1,290,000.00
Miscellaneous Sales		\$99,053.79
Tree Growth Penalties	\$77,253.73	
Cable TV Franchise Fees	\$8,816.81	
Maine Community Foundation	\$3,000.00	
Insurance Dividends-MMA	\$3,458.77	
Recycling Revenue-MRRA	\$2,650.86	
Veterans Memorial Donations	\$2,151.32	
Staples (purchase correction)	\$428.35	
Returnable Redemption Proceeds	\$854.25	
Check Restitution	\$132.00	
Cable TV Sales (Videos)	\$195.00	
Flag Program Sale	\$50.00	
Recount Costs (C. Sharkey)	\$62.70	
Expense Reimbursements		\$16,575.93
Municipal Review Committee	\$14,741.94	
Election Costs - Lamoine School	\$1,095.60	
Planning Board Costs	\$428.39	
The Warren Center (refund)	\$100.00	
Hewlett Packard (rebate)	\$100.00	
ME Harbor Masters Association	\$75.00	
Friends of Lamoine State Park	\$35.00	
Interest		\$2,485.50
Parks Donations & Revenues		\$810.00
Other Education Revenues		\$778,619.44
Municipal Bond Bank (School Loan)	\$694,544.88	
Lamoine School Department	\$13,518.00	

MSAD # 26	\$25,663.77
Lamoine School Lunch	\$39,980.44
Otis/Mariaville School Dept	\$2,720.04
Maine School Management	\$1,152.00
State Agency Client Receivable	\$493.70
Crotched Mtn. Rehab Center	\$475.01
Robert Pulver	\$35.80
Christina Maguire Harding	\$35.80

Investment Management Funds - The First Advisors

Beginning Balance	\$505,296.59
Additions	\$1,075,000.00
Withdrawals	\$1,290,000.00
Interest	\$15,219.86
Net Adjustments	\$12,673.33
Ending Balance	\$318,189.78

The town invests temporarily excess funds with The First Advisors which reports monthly to the Selectmen on investment activities. All funds are backed by US Government securities.

Prepaid Taxes

Taxpayer	Map	Lot	Amt Pd	Date Rec'd
Douglas Frongillo	8	4-1	\$21.56	05-Jun-09
Roland Donovan	9	17	\$74.00	04-May-09
Russell Pinkham	10	29-6	\$27.55	29-Jun-09
Laura Schoene	12	44	\$500.00	16-Apr-09
Laura Schoene	12	44	\$500.00	19-May-09
Laura Schoene	12	44	\$1,000.00	17-Jun-09
Eliza Murphy	18	17	\$21.36	08-Jun-09

Total \$2,144.47

By a vote of town meeting, the tax collector is authorized to accept payment of taxes prior to the actual commitment date.



It may be necessary to rearrange some of the furniture, especially in the living room. While it may have been necessary to have a table in the center of the room when kerosene lamps were the only source of light, the change to electricity permits a wider use of illumination. Thus the room can be arranged for the convenience of all the people who use it, whether they are reading, sewing, studying, or just talking.

Lighting the Home With Electricity, 1939

2008/09 Property Taxes Receivable

LASTNAME	FIRSTNAME	MI	MAP	LOT	Tot Tax	Tot Pd	Balance
Arthur	Susan		10	5- 3	\$3,178.80	\$0.00	\$3,178.80
Ashmore	George	P	13	25	\$906.30	\$0.00	\$906.30
*Becker	Ronald	L.	4	41-2	\$572.40	\$0.00	\$572.40
Bentivoglio	Wesley	HA	20	5	\$1,089.90	\$0.00	\$1,089.90
Bentivoglio	Wesley	HA	20	5 (on)	\$34.20	\$0.00	\$34.20
*Brown	Aaron	C	9	24	\$824.40	\$0.00	\$824.40
*Callahan	Christine	L	18	11	\$969.30	\$0.00	\$969.30
*Chattin	Andrew		4	36-18	\$1,444.50	\$0.00	\$1,444.50
*Coward	Avis	T	8	4- 6	\$1,728.90	\$0.00	\$1,728.90
Curtis	Anne Metcalf		3	40	\$1,176.30	\$496.45	\$679.85
Damon	Michael	E.	3	9-8	\$740.70	\$0.00	\$740.70
Day	James	A	4	54-2	\$1,024.20	\$0.00	\$1,024.20
Fickett	David	C	1	44	\$1,431.90	\$1,270.53	\$161.37
Graham	Charles	R.	3	10	\$738.00	\$0.00	\$738.00
Graham	Kim		14	24	\$730.80	\$0.00	\$730.80
*Haass	William	F.	4	54	\$638.10	\$0.00	\$638.10
*Haass	William	F.	5	4-3	\$1,833.30	\$0.00	\$1,833.30
*Hadley	Scott	L	12	5	\$1,017.90	\$0.00	\$1,017.90
Hamby	Michelle	M.	4	34- 2	\$48.60	\$0.00	\$48.60
Handy	Robert	A	3	9	\$1,224.90	\$0.00	\$1,224.90
Higgins	Susan	T.	4	14- 1	\$1,037.70	\$0.00	\$1,037.70
Karst	John	R.	4	7	\$1,530.00	\$951.25	\$578.75
*Keene	Alvin	G	11	26	\$347.40	\$0.00	\$347.40
Kiefer	Louis		4	54-1	\$764.10	\$0.00	\$764.10
*Kohlenbush	Heirs of Patricia	A.	6	35	\$814.50	\$799.70	\$14.80
*Leavitt	James	C.	4	36-13	\$374.40	\$187.20	\$187.20
Mingo	Michelle	R.	6	25-3	\$534.60	\$0.00	\$534.60
Moala	Semisi	V	5	22-1	\$887.40	\$24.48	\$862.92
Mullen	Janet	E.	1	28-1	\$1,382.40	\$0.00	\$1,382.40
*Nasberg	Gerald	A.	7	3	\$839.70	\$0.00	\$839.70
*Norris	Barry		5	1-1	\$1,352.70	\$0.00	\$1,352.70
Norris	Barry	E	5	2-3	\$304.20	\$0.00	\$304.20
*Norris	Barry Evan		20	20	\$1,567.80	\$0.00	\$1,567.80
*Norris	Eleanor		5	1	\$796.50	\$202.01	\$594.49
Norris	Peter		5	1-3	\$895.50	\$402.45	\$493.05
Ouellette	Pamela	C	14	15-4	\$1,255.50	\$0.00	\$1,255.50
Ouellette	Pamela	C.	14	15-3	\$642.60	\$0.00	\$642.60
*Page	Arthur	L.	7	3-1	\$1,399.50	\$560.47	\$839.03
Perry	Stephen	J.	4	46-A	\$2,159.10	\$0.00	\$2,159.10

LASTNAME	FIRSTNAME	MI	MAP	LOT	Tot Tax	Tot Pd	Balance
Reiner	Rebecca	A.	3	15	\$1,362.60	\$0.00	\$1,362.60
*Rohner	Teresa		7	4- 3	\$867.60	\$0.00	\$867.60
*Roper	Mary	E.	5	7	\$1,008.90	\$993.39	\$15.51
Rose	Alisha	M	6	1	\$581.40	\$0.00	\$581.40
*Sandelli	Alfred	J.	14	66	\$190.80	\$0.00	\$190.80
*Sandelli	Alfred	J.	14	56	\$481.50	\$0.00	\$481.50
*Sno-Drum LLC			3	27	\$2,764.80	\$2,708.26	\$56.54
St. Pierre	Joanne	J.	9	15-7A	\$1,072.80	\$394.74	\$678.06
Strum	Amy	R.	10	7-1-A	\$1,600.20	\$0.00	\$1,600.20
*Walker	William	C.	3	10-8	\$1,375.20	\$0.00	\$1,375.20
*Walker	William	C.	3	14-2	\$100.80	\$0.00	\$100.80
Zerrien	Richard	A.	7	26	\$80.10	\$0.00	\$80.10

Total Real Estate \$42,734.77

Personal Property

Barry's Electric			0	PP	\$90.00	\$45.00	\$45.00
*Haass	William	F	0	PP	\$60.30	\$0.00	\$60.30
Norris	Barry	E.	0	PP	\$94.50	\$0.00	\$94.50

Total Personal Property \$199.80

Grand Total \$42,934.57

*Pd in full prior to 12/31/09

Unpaid Real Estate Taxes were put into lien in on July 6, 2009. Those properties without an asterisk remain with unpaid tax liens as of 12/31/09.

Personal Property 2003-04

Crane	David	\$754.60
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Awaiting payment from bankruptcy trustee

Personal Property 2007/08

Norris	Barry	\$73.50
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If there is no opportunity for a built-in wood box, a portable one equipped with ball-bearing casters so that it can be moved to the door and filled is satisfactory. It should be placed at the left of the stove because the fuel is put in at the left-hand side.

Kitchen Storage, 1941

Tax Liens Receivable 2007/08 Property Taxes

LASTNAME	FIRSTNAME	MI	MAP	LOT	TOTALDUE	TOTALPD	BALANCEDUE
Arthur	Susan		10	5- 3	\$2,472.40	\$0.00	\$2,472.40
Bentivoglio	Wesley	HA	20	5	\$842.10	\$0.00	\$842.10
Bentivoglio	Wesley	HA	20	5 (on)	\$26.60	\$0.00	\$26.60
Brown	Aaron	C	9	24	\$641.20	\$0.00	\$641.20
Damon	Michael	E.	3	9-8	\$576.10	\$0.00	\$576.10
Day	James	A	4	54-2	\$796.60	\$0.00	\$796.60
Graham	Charles	R.	3	10	\$574.00	\$0.00	\$574.00
Graham	Kim		14	24	\$568.40	\$0.00	\$568.40
Mingo	Michelle	R.	6	25-3	\$415.80	\$0.00	\$415.80
Mullen	Janet	E.	1	28-1	\$1,075.20	\$0.00	\$1,075.20
Norris	Barry	E	5	2-3	\$236.60	\$0.00	\$236.60
Norris	Barry Evan		20	20	\$1,219.40	\$0.00	\$1,219.40
Ouellette	Pamela	C	14	15-4	\$976.50	\$880.00	\$96.50
Rohner	Teresa		7	4- 3	\$674.80	\$148.49	\$526.31
Strum	Amy	R.	10	7-1-A	\$1,244.60	\$814.32	\$430.28
Walker	William	C.	3	10-8	\$1,069.60	\$0.00	\$1,069.60
Zerrien	Richard	A.	7	26	\$62.30	\$0.00	\$62.30
Totals					\$35,389.20	\$23,759.81	\$11,629.39

All 2007/08 Property Tax liens were satisfied prior to the December 16, 2009 foreclosure date, therefore the town did not acquire any real estate through the automatic foreclosure process.

Accts Receivable June 30, 2009

		\$6,547.70	total
Name	Description	Amount	Date Rec'd
Maine Resource Recovery Assoc	Recycling Revenue	\$43.10	28-Jul-09
City of Ellsworth	Town Line Sign reimburse	\$38.75	3-Aug-09
Maine Resource Recovery Assoc	Recycling Revenue	\$477.24	3-Aug-09
ME Municipal Association	Insurance Dividends	\$146.00	6-Aug-09
ME Municipal Association	Insurance Dividends	\$420.00	6-Aug-09
ME Municipal Association	Insurance Dividends	\$1,089.00	6-Aug-09
Municipal Review Cmte	PERC Reduction	\$4,212.34	14-Aug-09
Maine Resource Recovery Assoc	Recycling Revenue	\$121.27	8-Sep-09

Bulky Waste Accounts Receivable as of June 30, 2009

<u>Name</u>	<u>Weight Chg</u>
Alvarado, Domingo	\$5.00
Callahan, Christine	\$26.40
Clewley, John	\$128.56
Graham, Richard	\$144.50
Hospodka, Lenka	\$7.70
Johnson, Carlton	\$12.60
Kittredge, Chris	\$49.78
Patterson, Lynda/Jerry	\$16.50
Peacock, Tobin	\$206.80
Total	\$597.84

Due from Other Funds

Due from Cemetery Funds	\$1,610.51	Expended for the upkeep of Marlboro Cemetery, auditing entry updated annually
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Code Enforcement Fund

Beginning Balance	\$9,960.42
FY 08 Ops Adjustment	-\$627.00
Interest	\$260.41
Ending Balance	\$9,593.83

The Code Enforcement fund is maintained by The First Advisors and adjusted annually to reflect revenue and expense activity by the Code Enforcement department.

Education Funds Receivable**\$303,983.43** total

Name	Description	Amount	Date Rec'd
State of Maine	EPS ARRA Funds	\$54,816.00	2-Jul-09
Leah Treadwell	Witness Fee Reimburse	\$24.64	9-Jul-09
MSAD #26	Trans Reimb 3/09	\$10,875.00	9-Jul-09
MSAD #26	Title IA Transfer 08-09	\$22,393.00	9-Jul-09
MSAD #26	Reimb sub 2/11/09	\$150.72	9-Jul-09
MSAD #26	Training Exp., SUPP. 09	\$13,113.87	9-Jul-09
State of Maine	DHHS/Medicare	\$1,019.65	9-Jul-09
State of Maine	Misc State Subsidy	\$50.00	9-Jul-09
Lamoine School Lunch	June Food Service	\$841.46	23-Jul-09
RSU # 24	Franklin Tuition	\$17,235.39	5-Aug-09
US Cellular	Cell Phone Refund	\$8.60	23-Aug-09
Maine Municipal Bond Bank	Balance-School Bonds	\$183,455.10	
<i>The balance of the Maine Municipal Bond Bank reflects the amount of the school renovation project approved in 2008 which has not been expended, therefore was not yet drawn from the bond on June 30, 2009.</i>			

Deferred charge – Education

\$60,250 represents the amount of education fund balance that was forwarded to RSU #24 via check # 5095.

Fire Truck Reserve Fund

Beginning Balance	\$11,525.89
Interest	\$312.83
Ending Balance	\$11,838.72

The Fire Truck Reserve is a fund set aside to help offset the purchase of new fire apparatus. The fiscal year beginning July 1, 2009 appropriated \$10,000 toward purchase of a new brush truck. The account is part of the investment management portfolio with the First Advisors.

Salt/Sand Shed Reserve Fund

The beginning balance of \$496.89 plus interest of \$3.69 (total \$500.58) was closed into the general fund. The Reserve Fund has been depleted following construction of the salt/sand shed and was eliminated by a vote of town meeting.

Road Assistance Fund

Beginning Balance	\$1,926.16
FY 08 Ops Adjustment	\$83,513.26
Interest	\$1,164.21
Ending Balance	\$86,603.63

The Road Assistance fund reflects those funds budgeted but unspent for road related activities. The account is part of the investment management portfolio with The First Advisors.

Education Capital Reserve

Beginning Balance	\$2,802.55
Audited Adjustment	\$6,962.84
Interest	\$186.74
Ending Balance	\$9,952.13

The Education Capital Reserve represents funds originally set aside for school bus purchases and construction of the portable classrooms. The account is part of the investment management portfolio with The First Advisors.

Portable Classroom Maintenance Fund

The bulk of beginning balance of \$7,043.69 was closed into the Education Capital Reserve fund and this fund eliminated by vote of the annual town meeting. The Portable Classrooms now belong to RSU #24, and as such the RSU is obligated to provide maintenance.

Revaluation Reserve

Beginning Balance	\$40,770.29
Added to fund	\$10,000.00
Interest	\$1,265.53
Ending Balance	\$52,035.82

The Revaluation Reserve was begun in the 1990's to help offset the cost of the next town revaluation when it is needed. The account is part of the investment management portfolio with The First Advisors.

Parks Fund

Beginning Balance	\$4,066.40
FY 08 Ops Adjustment	\$407.98
Interest	\$116.88
Ending Balance	\$4,591.26

The Parks Fund represents the balance of unexpended appropriations and income from operations of Lamoine's Parks. The account is part of the investment management portfolio with The First Advisors.

Cable TV Fund

Beginning Balance	\$12,044.46
FY 08 Ops Adjustment	\$7,007.06
Interest	\$438.29
Ending Balance	\$19,489.81

The Cable TV Fund is used to operate Lamoine's local government channel. Franchise fees from Time Warner Cable are added to the fund, while expenses are removed from the fund. The account is part of the investment management portfolio with The First Advisors.

Insurance Deductible Fund

Beginning Balance	\$5,487.10
FY 08 Ops Adjust.	-\$1,710.30
Interest	\$121.74
Ending Balance	\$3,898.54

The insurance deductible fund is designed to cover the deductible portion of any insurance claim. There was one claim in FY 2009. The account is part of the investment management portfolio with The First Advisors.

Harbor Fund

Beginning Balance	\$6,633.35
FY 08 Ops Adjust.	\$1,393.19
Interest	\$202.20
Ending Balance	\$8,228.74

The Harbor Fund was established for operation of the town mooring program at Lamoine State Park. Mooring fees are closed into the fund, expenses taken out. The account is part of the investment management portfolio with The First Advisors.

Veterans Memorial Fund

Beginning Balance	\$10,298.31
FY 08 Ops Adjust.	-\$7,029.90
Interest	\$167.78
Ending Balance	\$3,436.19

The Veterans Memorial fund was established to construct the memorial dedicated in September 2008 at the Lamoine Town Hall. The account is part of the investment management portfolio with The First Advisors.

Capital Improvements Fund

Beginning Balance	\$128,552.59
FY 08 Ops Adjust.	-\$23,480.60
Interest	\$3,115.99
Ending Balance	\$108,187.98

The Capital Improvements Fund was established to help fund higher cost capital projects. The major deduction for FY 09 was the renovation project at the town hall. The account is part of the investment management portfolio with The First Advisors.

Cemeteries – East Lamoine

Beginning Balance		\$2,576.64
Interest		\$69.91
Ending Balance		\$2,646.55
Lots	Original Amt	w/Interest
Harding/Hodgkins	\$500.00	\$551.36
Huckins, Harding, Harrington & King	\$1,400.00	\$1,543.82
A&H Googins	\$500.00	\$551.36
Total	\$2,400.00	\$2,646.55

Cemeteries – Forest Hill

Beginning Balance			\$2,361.95
Interest			\$64.09
Ending Balance			\$2,426.04
Lots	Original Amt		w/Interest
J&E King	\$1,000.00		\$1,102.75
Hodgkins, Coolidge, Clark	\$1,200.00		\$1,323.29
Total	\$2,200.00		\$2,426.04

Cemeteries – Marlboro

Beginning Balance		\$8,528.05
Interest		\$231.44
Ending Balance		\$8,759.49
Lots	Original Amt	w/Interest
Percy Bragdon	\$1,977.27	\$6,900.43
R&A Smith	\$500.00	\$1,267.95
Town of Lamoine	\$0.00	\$591.11
Total	\$2,477.27	\$8,759.49

The cemetery accounts maintained by the town come from various bequests left to an accepted by the Town Meetings over the years. All cemetery accounts are included in the investment management portfolio with The First Advisors.

Land Conservation Fund

Beginning Balance	\$1,029.84
FY 08 Ops Adjust.	\$2,000.00
Interest	\$59.73
Ending Balance	\$3,089.57

The Land Conservation Fund was established by Town Meeting and is being used to accumulate funds to be put toward purchase of land or easements as suggested by the Conservation Commission. Expenditure requires town meeting approval. The account is part of the investment management portfolio with The First Advisors.



"Food will win the war!" was the slogan that urged greater production of food for the army and the allies. Along with food production went food preservation, and in 1917 the State government provided funds for conducting a state-wide canning campaign.

Twenty-Five Years' Progress in Nutrition,

Fixed Asset Activity

FY 2009

Location	Item	Date Added	Value Added	Date Deleted	Removal reason	Value Removed
Town Hall	CTV Racks	9/24/08	\$203.13			
Fire Station	Pager	6/3/09	\$150.00			
Town Hall	Cable TV System/Monitor	12/18/08	\$11,797.00			
Lamoine Beach	Grill & Assemblies	6/18/09	\$816.00			
Land & Buildings	Salt/Sand Shed*	7/17/08	\$14,394.52			
Land & Buildings	Anderson Home				Sold -Adjust	\$51,700.00
Fire Station	Gas Meter	4/17/09	\$1,258.00			
Fire Station	sump pumps	10/28/08	\$265.87			
Fire Station	Compressor	11/28/08	\$404.10			
Town Hall	computer monitors	10/3/08	\$546.94			
Town Hall	Fax Machine	11/7/08	\$87.67			
Town Hall	Typewriter	4/22/09	\$166.93			
Town Hall	Fax Machine			11/7/2008	recalled	\$149.94
Town Hall	Typewriter			4/22/2009	broken	\$134.45
Town Hall	Telephones	9/21/08	\$609.93			
Town Hall	UPS Unit	10/3/08	\$192.97			
Lamoine Beach	Trash Can covers	6/30/09	\$860.00			
Town Hall	Microwave	1/11/09	\$56.00			
Land & Buildings	Veterans Memorial*	9/18/08	\$12,718.02			
Town Hall	Computer Monitor			10/27/2002	obsolete	\$169.99
Total Added			\$44,527.08	Total Deleted		\$52,154.38
FY 2009 Net Impact			-\$7,627.30			

The town auditor maintains a complex schedule of road inventory which is adjusted annually. The above activity represents only those assets with a tangible purchase price and does not reflect appreciation or depreciation of the town owned roads.

*The amounts increased in the Veterans Memorial and the Salt Sand Shed reflect the added construction value from activity paid for during FY 2009.

Liabilities

Selectman's Warrant Payable - \$73,126.24 represents amounts paid on expenditure warrant 28, all of which were bills attributable to Fiscal Year 2009. Warrant 28 was signed paid on July 2, 2009.

Accounts Payable - June 30, 2009			Total \$9,472.74
Name	Appropriation	Item	Amount
PERC	Solid Waste	PERC	\$1,505.10
RJD Appraisal	Adm.	Appraisal	\$2,250.00
Branch Pond Marine	Fire	Rescue Boat Maint	\$204.04
Colwell Diesel	Fire	Truck Maint	\$201.10
Diane Carter	Adm.	Salary	\$147.00
World of Flags	Adm.	Flag Program	\$56.50
Ray Plumbing	Solid Waste	Toilet	\$105.00
Pine Tree Waste	Solid Waste	Recycling	\$762.60
Pine Tree Waste	Solid Waste	Transportation	\$2,482.01
Pine Tree Waste	Solid Waste	Recycling	\$386.13
Municipal Review Cmte	Solid Waste	PERC	\$187.38
Richard McMullen	Adm.	Grounds Maint	\$152.00
Richard McMullen	Parks	Mow Lamoine Beach	\$114.00
Richard McMullen	Parks	Mow Lamoine Beach	\$80.00
Lowe's	road	Signs	\$5.64
Lowe's	Adm.	Office Supplies	\$15.91
RH Foster	Fire	Gas/Diesel	\$37.93
Maine Municipal Assoc	Adm.	Training	\$40.00
Russell Boynton Jr.	Parks	Lamoine Beach	\$104.00
Russell Boynton Jr.	Parks	Bloomfield Park	\$30.00
Wal-Mart	Adm.	Office Supplies	\$31.30
Fred Wiener	Vets Mem.	Bricks	\$162.50
MCMH Physicians	Fire	Resp Program	\$147.30
MCMH Physicians	Fire	Resp Program	\$265.30

Lamoine Conservation Commission - Payable Accounts

Left over from Compost Bin Sales	\$87.53
GET WET Grant	\$500.00
Total	\$587.53

Encumbered Funds

	Balance
Parks	\$3,516.00
Fire	\$2,587.80
Road	\$27,700.00
Administration	\$1,000.00
Total	\$34,803.80

Encumbered funds are set aside for projects approved in the fiscal year which were not completed in that year. Parks encumbrances are for kiosks, fire was for a pair of grants that required matching funds, roads was for emergency repairs, and administration was for records preservation.

Teacher's Contract Payable

\$98,194.71 is a figured supplied by School Union 92 as owed to Lamoine Teachers under their current contract which has been assumed by RSU #24. The contract runs until September and the amount represents payments due attributable to fiscal year 2009.

Accrued Wages Payable – Education

\$16,274.92 represents benefits payable to employees of the Lamoine School Department under the current contract which has been assumed by RSU #24. The contract runs until September and the amount represents payments due attributable to fiscal year 2009.

School Operations Payable

\$34,897.67 represents operating bills for the Lamoine School Department attributable to fiscal year 2009 prior to assumption of operating costs by RSU #24.

Due to General Fund – Cemetery

\$1,610.51 represents an offset to the asset account of the same name for operations at Marlboro Cemetery.

Historical Society Grant

\$2,500.00 represents an amount received from the Maine Community Foundation and held by the Town of Lamoine as the fiscal agent for the Lamoine Historical Society pursuant to a vote by the Lamoine Board of Selectmen.

Deferred Property Tax Revenue

\$35,520.35 is an audited figure determined to be the amount of property tax and lien payments received by the Town of Lamoine received in the first two months of FY 2010.

Fund Balances**Unreserved/Undesignated Fund Balance (Surplus)**

Beginning Balance	\$317,825.48
FY 2009 Operations	-\$11,725.31
Ending Balance	\$306,100.17

The "surplus" account represents the balance of general fund revenues and expenses over the years of operations.

Code Enforcement Fund

Beginning Balance	\$9,333.42
Revenues	\$9,147.49
Expenses	\$17,429.65
Budget FY 2008	\$6,250.00
Ending Balance	\$7,301.26

The Code Enforcement Fund is a product of expenses related to employment of the Code Enforcement Officer and revenues from the various permits issued by the CEO and the Planning Board.

Education Fund

Beginning Balance	\$740,336.19
Operations	-\$515,597.89
Ending Balance	\$224,738.30

Lamoine's Education fund is a product of the revenues and expenses of the operation of the former Lamoine School Department taken over as of July 1, 2009 by RSU # 24.

Fire Truck Reserve Fund

Beginning Balance	\$11,525.89
Revenues	\$312.83
Ending Balance	\$11,838.72

The Fire Truck Reserve Fund is set aside to assist with the purchase of new fire apparatus. In FY 2010, \$10,000 was appropriated for to assist with the purchase of a new brush truck.

Road Fund

Beginning Balance	\$85,439.42
Revenues	\$26,655.90
Expenses	\$248,280.55
Budget	\$206,747.00
Ending Balance	\$70,561.77

The Road fund is a product of the expenses of road maintenance, revenues received from the State of Maine and investment interest, and the budget approved by town meeting.

Education Capital Reserve

Beginning Balance	\$9,765.39
Revenues	\$239.07
Ending Balance	\$10,004.46

The education capital reserve fund was set aside for capital projects at the Lamoine Consolidated School, but is held outside of the education fund by the Town of Lamoine, expenditures must be approved by the Board of Selectmen.

Animal Control Fund

Beginning Balance	\$294.89
Revenues	\$2,112.99
Expenses	\$1,514.07
Budget	\$2,200.00
Ending Balance	\$3,093.81

The Animal Control Fund is a product of revenues from dog licenses sales and fines, expenses of the Animal Control Officer, and the budget approved by the annual Town Meeting.

Revaluation Fund

Beginning Balance	\$40,770.29
Interest Income	\$1,265.53
Appropriation	\$10,000.00
Ending Balance	\$52,035.82

The Revaluation Fund has been established to offset the expected cost of a future revaluation.

Parks & Recreation Fund

Beginning Balance	\$4,474.38
Revenues	\$926.88
Expenses	\$11,106.43
Budget	\$10,142.00
Ending Balance	\$4,436.83

The Parks & Recreation fund is a product of the revenues and expenses of the operation of Lamoine's three parks, plus the net budget approved at town meeting.

Cable TV Equipment Fund

Beginning Balance	\$19,051.52
Revenues	\$9,505.10
Expenses	\$13,900.31
Budget (net)	\$0.00
Ending Balance	\$14,656.31

The Cable TV Equipment fund is a product of the Cable TV Franchise Fees and interest received by the town, equipment purchases and basic expenses associated with operation of the Local Government Channel 7. During FY 2009 the town made a major upgrade to its transmission equipment, adding a 3rd camera at the town hall and purchasing an automatic program recording and playback system.

Insurance Deductible Fund

Beginning Balance	\$3,776.80
Revenues	\$121.74
Expenses	\$250.00
Appropriation	\$1,000.00
Ending Balance	\$4,648.54

The insurance deductible fund is utilized when the town submits an insurance claim and payment of a deductible is required. During FY 2009 there was one claim (damage to a fire truck when it hit a deer).

Harbor Fund

Beginning Balance	\$8,026.54
Revenues	\$3,077.20
Expenses	\$1,063.00
Budget (net)	\$0.00
Ending Balance	\$10,040.74

Lamoine's Harbor Fund is a product of the revenues from mooring fees and interest, and expenses of the Harbor Master. The fund is controlled by the Selectmen, and no budget is submitted to Town Meeting.

Reserved for Endowments

Beginning Balance	\$11,856.13
Interest	\$365.44
Ending Balance	\$12,221.57

The endowments represent the Cemetery Funds the town holds as outlined in the asset section. No payments were made in FY 2009.

Veterans Memorial Fund

Beginning Balance	\$3,268.41
Revenues	\$10,556.56
Expenses	\$16,980.26
Loan-Capital Reserve Fund	\$12,000.00
Ending Balance	\$8,844.71

The Veterans Memorial Fund was established for construction of the memorial at the Town Hall. The memorial was dedicated in September 2008. A loan from the Capital Reserve Fund was forgiven by the Lamoine Town Meeting, and the ending fund balance will be closed into the Capital Reserve Fund in FY 2010.

Capital Improvement Fund

Beginning Balance	\$141,071.99
Revenues	\$3,115.99
Expenses	\$34,651.18
Budget-Net	-\$10,708.00
Ending Balance	\$98,828.80

The Capital Improvement Fund was set aside for higher cost, long term projects. During FY 2009 the fund appropriated money for renovations at the Lamoine Town Hall, a loan to the Veterans Memorial, an upgrade to the town owned storage garage, and the entrance road to Bloomfield Park.

Fixed Assets

The activity in the Fixed Asset Account is outlined in the asset section.

Land Conservation Fund

Beginning Balance	\$2,029.84
Revenues	\$59.73
Expenses	\$0.00
Budget-Net	\$1,000.00
Ending Balance	\$3,089.57

The Land Conservation Fund was established by Town Meeting to set aside money for the possible purchase of land or access easements. Expenditure must be approved by a Town Meeting vote.

The above accounts represent figures supplied by the town's auditor, Jim Wadman CPA. A copy of the annual audit follows. The revenues and expenses for each account are outlined in the budget report later in the town report.

I am pleased to report that despite the poor economy and a significant drop in excise tax revenues, the town remained in a strong financial condition, ending the fiscal year with the a general surplus slightly above the target surplus of \$300,000. There is now a cash flow concern, following the vote to consolidate school administration into RSU #24. Because the RSU bills the community in 12-equal installments instead of a "pay as you go" system that was present as a municipal school department, significantly more revenue is needed in July, August and September. Because of this I have recommended to the Budget Committee and Selectmen that the property tax due date be pushed forward to August 31st, giving a 6-month separation of the two due dates. I have also recommended that paving projects be postponed until the spring of the fiscal year ending June 30, 2011.

The twice a year tax payment system had a negative impact on both investment and real estate tax interest because of the cash flow projections. This situation is reflected in a significantly lower investment interest revenue for FY 11.

I thank you for the opportunity to serve as your town treasurer, and I thank the town office staff for their excellent execution of their job duties within the policies set by the Selectmen and state law.

Respectfully submitted,

Stu Marckoon, Treasurer

Annual Audit

**James W.
Wadman**

Certified Public Accountant

Telephone 207-667-6500
Facsimile 207-667-3636
wadmancpa.com

Independent Auditor's Report

*To the Board of Selectmen
Town of Lamoine
Lamoine, Maine 04605*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lamoine, Maine (the Town) as of and for the fiscal year ended June 30, 2009, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Lamoine's management. Our responsibility is to express opinions on these financial statements and schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lamoine, Maine as of June 30, 2009, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 2-4 and 18 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the basic financial statements that collectively comprise the Town of Lamoine, Maine basic financial statements. The introductory section and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements of the Town. The other supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Respectfully submitted,

James W. Wadman, C.P.A.

James W. Wadman, C. P.A.
December 8, 2009

TOWN OF LAMOINE, MAINE
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2009

Management of the Town of Lamoine, Maine provides this *Management's Discussion and Analysis* of the Town's financial performance for readers of the Town's financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2009. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

The financial statements herein include all of the activities of the Town of Lamoine, Maine (the Town) using the integrated approach as prescribed by Government Accounting Standards Board (GASB) Statement No. 34.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Assets – The assets of the Town exceeded its liabilities at fiscal year ending June 30, 2009 by \$9,995,136 (presented as “net assets”). Of this amount, \$892,479 was reported as “unrestricted net assets”. Unrestricted net assets represent the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Assets – The Town's total net assets decreased by \$130,844 (a 1.3% decrease) for the fiscal year ended June 30, 2009.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the fiscal year ended June 30, 2009, the Town's governmental funds reported a combined ending fund balance of \$873,947 with \$310,537 being general undesignated fund balance. This undesignated fund balance represents approximately 9.3% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations increased by \$24,976 (3.7%) during the current year. No new debt obligations were issued. Existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The Government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business-type activities (if applicable) separately. These statements include all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt, if applicable). Additionally, certain elimination entries have occurred as prescribed by the statement in regards to inter-fund activity, payables and receivables.

Fund Financial Statements

The fund financial statements include statements for each of the three categories of activities – governmental, business-type (if applicable) and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. The business-type activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to

support the Town's own programs. Reconciliation of the fund financial statements to the Government-wide financial statements is provided to explain the differences created by the integrated approach.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found immediately following the fund financial statements.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary).

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Assets

The largest portion of the Town's net assets (91%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets), less any related debt used to acquire those assets that is still outstanding. The Town uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, if any, it should be noted that the resources needed to repay any debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	Business-like Activities	Total 2009	Total 2008
Current Assets	\$ 1,147,507		\$ 1,147,507	\$ 1,744,746
Capital Assets	\$ 9,750,857		\$ 9,750,857	\$ 9,343,961
<i>Total Assets</i>	\$10,898,364		\$10,898,364	\$11,088,707
Current Liabilities	\$ 286,585		\$ 286,585	\$ 346,302
Other Liabilities	\$ 616,644		\$ 616,644	\$ 616,425
Net Assets;				
Invested in Capital Assets	\$ 9,102,657		\$ 9,102,657	\$ 9,233,520
Restricted	\$ 0		\$ 0	\$ 0
Unrestricted	\$ 892,479		\$ 892,479	\$ 892,460
<i>Total Liabilities and Net Assets</i>	\$10,898,364		\$10,898,364	\$11,088,707

Changes in Net Assets

Approximately 82 percent of the Town's total revenue came from property and excise taxes, approximately 15 percent came from State subsidies and grants, and approximately 3 percent came from services, investment earnings and other sources. Depreciation expense on the Town's governmental and business-like activity assets (if any) represents \$424,555 of the total expenses for the fiscal year.

	Governmental Activities	Business-like Activities	Total 2009	Total 2008
<i>Revenues;</i>				
Tax Revenues	\$ 2,571,669	\$ 0	\$ 2,571,669	\$ 1,995,095
Program Revenues	\$ 428,934	\$ 0	\$ 428,934	\$ 587,396
Investments	\$ 30,565	\$ 0	\$ 30,565	\$ 64,093
Revenue Sharing	\$ 62,389	\$ 0	\$ 62,389	\$ 66,566
Other	\$ 25,808	\$ 0	\$ 25,808	\$ 305,746
<i>Total Revenues</i>	\$ 3,119,364	\$ 0	\$ 3,119,364	\$ 3,018,896

<i>Expenses;</i>				
Administration	\$ 200,082	\$ 0	\$ 200,082	\$ 176,530
Protection	\$ 77,564	\$ 0	\$ 77,564	\$ 73,493
Health/Sanitation	\$ 88,540	\$ 0	\$ 88,540	\$ 94,010
Transportation	\$ 402,281	\$ 0	\$ 402,281	\$ 415,946
Education	\$ 2,347,258	\$ 0	\$ 2,347,258	\$ 2,290,369
Unclassified	\$ 31,889	\$ 0	\$ 31,889	\$ 10,957
Assessments	\$ 102,594	\$ 0	\$ 102,594	\$ 101,032
<i>Total Expenses</i>	\$ 3,250,208	\$ 0	\$ 3,250,208	\$ 3,162,337
<i>Changes in Net Assets</i>	\$ (130,844)	\$ 0	\$ (130,844)	\$ (143,442)

FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the Town's financing requirements. In particular, undesignated fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$873,947, a decrease of \$571,683 in comparison with the prior year. Approximately 36 percent of this total amount constitutes undesignated fund balance. The remainder is reserved to indicate that it is not available for spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental and business-like activities (if any) amounts to \$20,184,667, net of accumulated depreciation of \$10,433,810, leaving a net book value of \$9,750,857. Current year additions include \$22,400 for town office improvements, \$12,718 for the veteran's memorial, \$22,293 for salt/sand shed, \$679,963 of school building improvements, \$11,797 for cable TV system and monitor, \$2,364 of fire department equipment and \$127,769 of infrastructure were made. There was a current year retirement of \$47,852 for a property disposal.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Lamoine, 606 Douglas Highway, Lamoine, ME 04605.

TOWN OF LAMOINE, MAINE
STATEMENT OF NET ASSETS
JUNE 30, 2009

(Exhibit I)

	<u>Assets</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents		\$71,710
Investments, at Fair Market Value		\$643,572
Accounts Receivable, net of Allowance for Uncollectible Accounts		\$314,092
Deferred Charge		\$60,250
Taxes and Tax Liens Receivable		\$56,651
Inventory		\$1,231
Capital Assets, net of Accumulated Depreciation		<u>\$9,750,857</u>
<u>Total Assets</u>		<u>\$10,898,364</u>
	<u>Liabilities</u>	
Accrued Teacher's Contracts		\$98,195
Accounts Payable		\$123,570
Accrued Compensated Absences		\$33,264
General Obligation Bonds Payable:		
Payable within 1 year		\$64,820
Payable in more than 1 year		<u>\$583,380</u>
<u>Total Liabilities</u>		<u>\$903,228</u>
	<u>Net Assets</u>	
Investment in Capital Assets, net of Related Debt		\$9,102,657
<u>Unrestricted:</u>		
Reserve Funds (Exhibit A-4)		\$524,120
Reserve for Inventory		\$1,231
Reserve for Encumbrances		\$34,804
Unrestricted		<u>\$332,324</u>
<u>Total Net Assets</u>		<u>\$9,995,136</u>
<u>Total Liabilities and Net Assets</u>		<u>\$10,898,364</u>

The Notes to the Financial Statements are an Integral Part of this Statement.



When a homemaker changes from a wood to an electric range, she should realize that the heat required to begin the cooking on the electric units can be closely controlled, which was not possible on the wood range.

Equipment for Electrical Cookery, 1941

TOWN OF LAMOINE, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and Changes</u>
<u>Primary Government</u>		<u>Services</u>	<u>Grants</u>	<u>in Net Assets</u>
<u>Governmental Activities</u>				<u>Governmental</u>
Administration	\$200,082			Activities
Protection	\$77,564			
Health & Sanitation	\$88,540			(\$200,082)
Transportation	\$402,281			(\$77,564)
Education	\$2,347,258	\$22,835	\$406,099	(\$88,540)
Unclassified	\$31,889			(\$402,281)
Assessments	\$102,594			(\$2,347,258)
				(\$31,889)
				(\$102,594)
<u>Total Governmental Activities</u>	<u>\$3,250,208</u>	<u>\$22,835</u>	<u>\$406,099</u>	<u>(\$2,821,274)</u>
<u>Total Primary Government</u>	<u>\$3,250,208</u>	<u>\$22,835</u>	<u>\$406,099</u>	<u>(\$2,821,274)</u>
<u>General Revenues:</u>				
Tax Revenues, Including Homestead Exemption				\$2,277,822
Excise Taxes				\$286,905
State Revenue Sharing				\$62,389
Donations				\$10,420
Investment Earnings				\$30,565
Interest and Fees on Delinquent Taxes				\$6,942
Other Revenues				\$15,388
<u>Total Revenues</u>				<u>\$2,690,430</u>
<u>Changes in Net Assets</u>				<u>(\$130,844)</u>
<u>Net Assets - Beginning</u>				<u>\$10,125,980</u>
<u>Net Assets - Ending</u>				<u>\$9,995,136</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2009

(Exhibit III)

<u>Assets</u>	<u>General Fund</u>	<u>Community Facilities School Lunch</u>	<u>Total Governmental Funds</u>
Cash On Hand and On Deposit	\$68,966	\$2,744	\$71,710
Investments, at Fair Market Value	\$643,572		\$643,572
Accounts Receivable	\$311,129	\$1,353	\$312,482
Deferred Charge	\$60,250		\$60,250
Property Taxes Due	\$56,651		\$56,651
Due from Other Funds	\$1,611		\$1,611
Inventories		\$1,231	\$1,231
<u>Total Assets</u>	<u>\$1,142,179</u>	<u>\$5,328</u>	<u>\$1,147,507</u>
<u>Liabilities & Fund Balances</u>			
<u>Liabilities:</u>			
Accrued Teacher's Contracts	\$98,195		\$98,195
Accrued Compensated Absences	\$16,275		\$16,275
Accounts Payable	\$122,729	\$841	\$123,570
Deferred Tax Revenue	\$35,520		\$35,520
<u>Total Liabilities</u>	<u>\$272,719</u>	<u>\$841</u>	<u>\$273,560</u>
<u>Fund Balance:</u>			
Reserve Funds	\$524,120		\$524,120
Reserve for Inventory		\$1,231	\$1,231
Reserve for Encumbrances	\$34,804		\$34,804
Undesignated Fund Balance	\$310,537	\$3,256	\$313,792
<u>Total Fund Balance</u>	<u>\$869,460</u>	<u>\$4,487</u>	<u>\$873,947</u>
<u>Total Liabilities & Fund Balance</u>	<u>\$1,142,179</u>	<u>\$5,328</u>	<u>\$1,147,507</u>
<u>Total Fund Balance - Governmental Funds</u>			\$873,947
Net assets reported for governmental activities in the statement of nets assets are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds			\$9,750,857
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as deferred revenue (a liability) in governmental funds			\$35,520
Some liabilities, including bonds payable and compensated absences, are not due and payable in the current period and therefore, are not reported in the funds			(\$665,189)
<u>Net Assets of Governmental Activities</u>			<u>\$9,995,136</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES AND CHANGESIN FUND BALANCE - GOVERNMENTAL FUNDSFOR THE FISCAL YEAR ENDED JUNE 30, 2009

	<u>General Fund</u>	<u>Community Facilities School Lunch</u>	<u>Total Governmental Funds</u>
<u>Revenues:</u>			
Tax Revenues, Including Homestead Reimbursement	\$2,269,115		\$2,269,115
Excise Taxes	\$286,905		\$286,905
State Retirement Contribution	\$105,712		\$105,712
State Revenue Sharing	\$62,389		\$62,389
Investment Earnings (Includes Unrealized Gains / Losses)	\$30,550	\$15	\$30,565
Interest and Fees on Delinquent Taxes	\$6,942		\$6,942
Intergovernmental Revenues	\$4,337	\$21,751	\$26,088
School Lunch Program		\$22,835	\$22,835
Other Revenues	\$10,952	\$100	\$11,052
<u>Total Revenues</u>	<u>\$2,776,902</u>	<u>\$44,700</u>	<u>\$2,821,602</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
Administration and Planning	\$149,652		\$149,652
Protection	\$52,456		\$52,456
Health & Sanitation	\$88,482		\$88,482
Highways & Bridges	\$192,505		\$192,505
Education	\$2,538,829		\$2,538,829
Unclassified	\$66,955		\$66,955
Assessments and Debt Service	\$127,569		\$127,569
State Retirement Contribution	\$105,712		\$105,712
School Lunch Program		\$71,125	\$71,125
<u>Total Expenditures</u>	<u>\$3,322,160</u>	<u>\$71,125</u>	<u>\$3,393,285</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$545,258)</u>	<u>(\$26,425)</u>	<u>(\$571,683)</u>
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In		\$24,500	\$24,500
Operating Transfers Out	<u>(\$24,500)</u>		<u>(\$24,500)</u>
<u>Excess of Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>(\$569,758)</u>	<u>(\$1,925)</u>	<u>(\$571,683)</u>
<u>Beginning Fund Balances</u>	<u>\$1,439,218</u>	<u>\$6,412</u>	<u>\$1,445,629</u>
<u>Ending Fund Balances</u>	<u>\$869,460</u>	<u>\$4,487</u>	<u>\$873,947</u>
<u>Reconciliation to Statement of Activities, changes in Net Assets:</u>			
Net Change in Fund Balances - Above			(\$571,683)
Deferred Revenue			\$8,707
Compensated Absences			\$259
Governmental funds report bond proceeds as an Other Financing Source, while repayment of a bond principal is reported as an expenditure.			
This amount represents bond principal repayment			\$24,976
Governmental funds report capital outlays as expenditures, while in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.			\$831,451
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Assets, but they do not require the use of current financial resources.			
Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$424,555)
<u>Changes in Net Assets of Governmental Activities</u>			<u>(\$130,844)</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2009

(Exhibit V)

	<u>Assets</u>	<u>Cemetery Trust</u>
Investments, at Fair Market Value		\$13,832
<u>Total Assets</u>		\$13,832
	<u>Liabilities and Net Assets</u>	
<u>Liabilities:</u>		
Due to Other Funds		\$1,611
<u>Total Liabilities</u>		\$1,611
<u>Net Assets:</u>		
Held in Trust for Private Purposes		\$12,222
<u>Total Net Assets</u>		\$12,222
<u>Total Liabilities and Net Assets</u>		\$13,832

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(Exhibit VI)

	<u>Cemetery Trust</u>
<u>Additions:</u>	
Dividends and Interest Earned	\$399
<u>Total Additions</u>	\$399
<u>Reductions:</u>	
Operating Expenditures	\$34
<u>Total Reductions</u>	\$34
<u>Changes in Net Assets</u>	\$365
<u>Beginning Net Assets</u>	\$11,856
<u>Ending Net Assets</u>	\$12,222

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Lamoine, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The Town is governed under an Administration Assistant/Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, public safety, health and sanitation, transportation, education and cultural services.

In June 1999, GASB issued Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments". This statement, known as the "Reporting Model" statement affects the way the Town prepares and presents financial information. State and local governments traditionally have used a financial reporting model substantially different from the one used to prepare private-sector financial reports.

GASB Statement No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. The Statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make decisions and includes:

Management's Discussion and Analysis

GASB Statement No. 34 requires that financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "management's discussion and analysis" (MD & A). This analysis is similar to analysis the private sector provides in their annual reports.

Government-wide Financial Statements

The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and infrastructure, including bridges and roads, and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter.

Statement of Net Assets

The Statement of Net Assets is designed to display the financial position of the primary government (government and business-type activities). Governments report all capital assets, including infrastructure, in the government-wide Statement of Net Assets and report depreciation expense - the cost of "using up" capital assets - in the Statement of Activities. The net assets of a government will be broken down into three categories - 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.

Statement of Program Activities

The government-wide statement of activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for example, through user charges or intergovernmental grants).

Budgetary Comparison Schedules

Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate in the process of establishing the annual operating budgets of state and local governments, and have a

Raise more of your foods for home use. It costs \$500 or \$600 a year, at least, at present prices, for a family of four or five to buy the food it should have.

Maine Food Guide, 1944



keen interest in following the actual financial progress of their governments over the course of the year. The Town and many other governments may revise their original budgets over the course of the year for a variety of reasons. Under GASB Statement No. 34, governments continue to provide budgetary comparison information in their annual reports. GASB Statement No. 34 requires that the Town add the original budget to the current comparison of the final budget and actual results.

B. Fund Accounting

The accounts of the Town are organized and operated using funds. A fund is an independent fiscal and accounting entity with a set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of the Town's general activities, including the collection and disbursement of earmarked monies (special revenue funds) and the servicing of general long-term debt (debt service fund). The General Fund is used to account for all activities of the general government not accounted in some other fund.

Proprietary funds are established to account for activities for which a fee is charged to external or internal users for goods or services. Their reporting focuses on the determination of operating income and changes in net assets. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other agencies primarily within the Town (internal service funds). The Town presently has no proprietary funds.

Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and therefore cannot be used to support the Town's own programs.

C. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Town. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and various intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly from goods, services or privileges provided by a given function or segment and 2) grants and standard revenues that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the Town reports the following fund types:

Private purpose trust funds account for monies held in trust by the Town, the investment earnings from which may only be used for the operation of the program.

D. Basis of Accounting, Measurement Focus and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the fund liability is incurred. However, debt service expenditures (if any) are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports deferred revenue on its governmental fund financial statements. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Cash Equivalents

For purposes of the Statement of Cash Flows, the Town's proprietary funds consider cash equivalents to be all highly liquid investments with maturities of 12 months or less.

G. Investments

Investments are stated at fair market value.

H. Inventories

Inventories are stated at cost and are accounted for using the consumption method. Under this method, inventories are recorded as expenditures when used. Inventory in the School Lunch program consists of food, supplies and donated commodities.

I. Interfund Transactions

Interfund receivables and payables arise from interfund transactions and are recorded by all funds effected in the period in which transactions are executed.

J. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased and constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Infrastructure	30-50
Sewer Lines	40
Equipment	5-10

K. Compensated Absences

In the fund financial statements, vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave in the government-wide financial statements is recorded as an expense and liability of the fund as the benefits accrue to employees. In accordance GASB Statement No. 16, no liability is recorded for nonvesting accumulated right to receive sick pay benefits.

L. Fund Balances / Net Assets

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. In the government-wide financial statements, restricted net assets are legally restricted by outside parties for a specific purpose.

Note 2 - Deposits and Investments

Governmental Accounting Standards Board Statement No. 40 requires the disclosure of interest rate risk, credit risk and custodial risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Town invests in short term repurchase obligations and short term investments held by a local banking institution. As a means of limiting its exposure to credit risk, the Town limits its investments to those authorized by Maine State Statutes, which authorize the Town to make deposits/ investments in insured commercial banks, insured credit unions and direct debt securities of the United State Government unless such an investment is expressly prohibited by law. For an investment, custodial risk is the risk that in the event of the failure of the counter party the Town will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. As a means of limiting its exposure to custodial risk, the Town requires that, at the time funds are invested, collateral for repurchase agreements be held in the Town's name by a custodial agent for the term of the agreement and investments in obligations of the United States or its agencies be held by the Federal Reserve.

At year end, the carrying value of the Town's deposits was \$68,766 and the bank balance was \$140,506. Of the bank balance, the entire balance was collateralized by Federal Deposit Insurance Corporation insurance.

At year end, the Town's Governmental and Fiduciary Funds investment balances were as follows:

	<i>Fair Market Value</i>	<i>Maturities (yrs)</i>		
		<i>Less than 1 yr</i>	<i>1-5 yrs</i>	<i>Long-term</i>
U.S. Treasury Securities- Agencies	\$221,605	\$0	\$221,605	\$0
Other	\$435,799	\$233,624	\$202,175	\$0
	<u>\$657,404</u>	<u>\$233,624</u>	<u>\$423,780</u>	<u>\$0</u>

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2008 and committed on August 23, 2008. Interest of 11.0% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid eight to twelve months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year-end are recorded as revenue.

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2009 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Governmental Activities:</i>				
<i>Capital assets not being depreciated</i>				
Land	\$133,140		\$47,852	\$85,288
<i>Capital assets being depreciated</i>				
Buildings / Improvements	\$1,619,681	\$737,373		\$2,357,055
Equipment	\$609,450	\$14,161		\$623,611
Infrastructure	\$16,990,945	\$127,769		\$17,118,714
<i>Total capital assets being depreciated</i>	<u>\$19,220,076</u>	<u>\$879,303</u>	<u>\$0</u>	<u>\$20,099,379</u>
	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Less accumulated depreciation for</i>				
Buildings	\$596,247	\$40,482		\$636,729
Equipment	\$468,328	\$28,035		\$496,363
Infrastructure	\$8,944,679	\$356,038		\$9,300,717
<i>Total accumulated depreciation</i>	<u>\$10,009,254</u>	<u>\$424,555</u>	<u>\$0</u>	<u>\$10,433,809</u>
<i>Net capital assets being depreciated</i>	<u>\$9,210,821</u>	<u>\$454,748</u>	<u>\$0</u>	<u>\$9,665,570</u>
<i>Governmental Activities Capital Assets, net</i>	<u>\$9,343,961</u>	<u>\$454,748</u>	<u>\$47,852</u>	<u>\$9,750,857</u>

Depreciation expense was charged to functions/programs of the primary government as follows;

Governmental Activities

Administration	\$2,837
Education	\$32,919
Protection	\$27,472
Health & Sanitation	\$58
Unclassified	\$1,431
Highways, including depreciation of general infrastructure assets	\$359,838
Total Depreciation Expense - Governmental Activities	<u>\$424,555</u>

Note 5 - Pending Litigation

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town of Lamoine, Maine through the date of the audit report.

Note 6 - Disclosure of Certain Significant Risks and Uncertainties

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent asset and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 7 - Defined Benefit Employee Pension Plan

Most employees of the School Department participate in the Maine State Retirement System. The Maine State Retirement System is a multiple-employer, cost sharing pension plan. Benefits provided by the Maine State Retirement System arise from employee and employer contributions determined on a statutory actuarial reserve basis.

School Department employees are eligible for normal retirement at age 60, provided that they have 25 years of service credited under the System. School Department employees over age 60 who become permanently disabled receive normal retirement benefits. School Department employees under the age of 60 who become permanently disabled receive 2/3 of their average final compensation, reduced by other forms of disability benefits received.

School Department employees contribute 7.65% of their salaries to the Retirement System while the School Department's share is the responsibility of the State of Maine. The School Department is responsible for the employer contributions for employees paid with Federal funds. The cost of these benefits is charged to the applicable Federally funded program. The School Department's total earnings covered by the program were \$563,495 for the fiscal year ended June 30, 2009. Employee contributions totaled \$43,107. Employer contributions made to the pooled account by the State, estimated at a rate of 18.76%, are \$105,712. Employer contributions made by the School Department for Federal programs totaled \$2,532. A financial report for the Maine State Retirement System can be obtained at the following address: Maine State Retirement System, 46 State House Station, Augusta, Maine 04333.

Note 8 - Municipal Solid Waste Landfill Closure and Postclosure Care Cost

State and Federal laws and regulations require the Town to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site after closure. The Town of Lamoine, Maine has completed the closure of its municipal landfill. The Town will fund any future postclosure monitoring costs on an as needed basis through town meeting appropriations.

Note 9 - Long-Term Debt

The following is a summary of long-term debt transactions of the Town of Lamoine, Maine for the fiscal year ended June 30, 2009

<u>Long-Term Debt payable at July 1,</u>	\$673,176
Long-Term Debt Issued	\$0
Long-Term Debt Retired	(\$24,976)
<u>Long-Term Debt payable at June 30,</u>	<u>\$648,200</u>

General Obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town of Lamoine, Maine. Outstanding bonds at June 30, 2009 are as follows:

In 2004, the Town issued bonds for a fire truck purchase with the Union Trust Company. The bonds were authorized by the Town for \$125,000. The entire amount was borrowed during the fiscal year. The bonds are to be repaid over a 5 year period with interest of 3.24%. The principal balance outstanding at June 30, 2009 is \$0.

In November 2007, the Town entered into a revolving loan fund with Maine Municipal Bond Bank for the purpose of performing performing school renovations. The debt is for ten years with interest at 0%. The annual payment totals \$64,820. The loan is structured as a draw down loan with the total funds of \$926,000 being held by Bangor Savings Bank. Of this total funding, \$277,800 has been forgiven, which will leave total debt service of \$648,200. Through June 30, 2009, the school department has drawn down \$765,428 of the funds, with the first payment being due December 2009. The balance at June 30, 2009 is \$648,200.

Annual debt service requirements to maturity of the general obligation bonds including estimated interest are as follows:

<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2010	\$64,820	\$0	\$64,820
2011	\$64,820	\$0	\$64,820
2012	\$64,820	\$0	\$64,820
2013	\$64,820	\$0	\$64,820
2014	\$64,820	\$0	\$64,820
2015-2019	\$324,100	\$0	\$324,100
	<u>\$648,200</u>	<u>\$0</u>	<u>\$648,200</u>

As of July 1, 2009, this debt and subsequent debt service payments will be assumed by RSU #24.

Note 10 - Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Fiduciary Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At June 30, 2009, the offsetting receivable and payable balances were \$1,611. The balances represent amounts due to the general fund for cemetery care and is expected to be repaid within the next year.

Note 11 - Participation in Public Entity Risk Pool

The Town of Lamoine, Maine participates in Public Entity Risk Pools for the purposes of Workers Compensation, Property and Liability Insurance and Unemployment Compensation. The Public Entity Risk Pool is administered by the Maine Municipal Association. The Public Entity Risk Pools were established for the purposes of lowering costs for members and for developing specific programs to control losses. Members pay annual premiums to the Maine Municipal Association for the participation in the respective programs.

The Town is exposed to various risks of loss related to torts, theft of, damage, or destruction of assets, errors or omissions, and natural disasters for which it carries commercial and municipal insurance. Based on the coverage provided by this insurance, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2009.

Note 12 - Subsequent Events

As of July 1, 2009, the Lamoine School Department ceased to exist and has consolidated with RSU #24. As of that date, RSU #24 assumed all outstanding liabilities of the Lamoine School Department. The School Department will transfer funds representing the June 30, 2009 school department fund balance to RSU #24 to cover payment of those liabilities. Starting with the school year beginning July 1, 2009, the Town will be obligated to pay, on a monthly basis, their proportionate share of the approved RSU #24 budgeted expenses to cover education costs.

TOWN OF LAMOINE, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(Exhibit VII)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Tax Revenues	\$2,198,648	\$2,198,648	\$2,269,115	\$70,467
Excise Taxes	\$309,300	\$309,300	\$286,905	(\$22,395)
State Revenue Sharing	\$66,870	\$66,870	\$62,389	(\$4,482)
Investment Earnings (Includes Unrealized Losses)	\$46,000	\$46,000	\$30,550	(\$15,450)
Interest and Fees on Delinquent Taxes	\$6,700	\$6,700	\$6,942	\$242
Intergovernmental Revenues	\$28,678	\$28,678	\$29,825	\$1,147
Other Revenues	\$9,350	\$9,350	\$10,952	\$1,602
<u>Total Revenues</u>	<u>\$2,665,546</u>	<u>\$2,665,546</u>	<u>\$2,696,678</u>	<u>\$31,132</u>
<u>Expenditures (Net of Departmental Revenues):</u>				
Administration and Planning	\$170,656	\$170,656	\$149,652	\$21,004
Protection	\$53,240	\$53,240	\$52,456	\$784
Health & Sanitation	\$99,620	\$99,620	\$88,482	\$11,138
Highways & Bridges	\$120,175	\$120,175	\$103,997	\$16,178
Education	\$2,023,231	\$2,023,231	\$1,858,866	\$164,365
Unclassified	\$24,863	\$24,863	\$66,955	(\$42,092)
Assessments & Debt Service	\$165,261	\$165,261	\$127,569	\$37,692
Capital Outlay	\$114,000	\$114,000	\$793,959	(\$679,959)
<u>Total Expenditures</u>	<u>\$2,771,046</u>	<u>\$2,771,046</u>	<u>\$3,241,936</u>	<u>(\$470,890)</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$105,500)</u>	<u>(\$105,500)</u>	<u>(\$545,258)</u>	<u>(\$439,758)</u>
<u>Other Financing Uses:</u>				
Operating Transfers Out	(\$24,500)	(\$24,500)	(\$24,500)	\$0
	(\$130,000)	(\$130,000)	(\$569,758)	(\$439,758)
<u>Beginning Fund Balances</u>	<u>\$1,439,218</u>	<u>\$1,439,218</u>	<u>\$1,439,218</u>	<u>\$0</u>
<u>Ending Fund Balances</u>	<u>\$1,309,218</u>	<u>\$1,309,218</u>	<u>\$869,460</u>	<u>(\$439,758)</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF LAMOINE, MAINE

(Exhibit A-1)

SCHEDULE OF DEPARTMENTAL OPERATIONS (NON-CONTINUING ACCOUNTS)FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Department</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Administration:</u>			
General Government	\$152,206	\$137,771	\$14,435
Planning Board	\$1,200	\$88	\$1,112
	<u>\$153,406</u>	<u>\$137,860</u>	<u>\$15,547</u>
<u>Protection:</u>			
Public Safety	\$53,240	\$52,456	\$784
	<u>\$53,240</u>	<u>\$52,456</u>	<u>\$784</u>
<u>Health & Sanitation:</u>			
Solid Waste	\$98,620	\$84,979	\$13,641
Dump Closing	\$0	\$5,302	(\$5,302)
	<u>\$98,620</u>	<u>\$90,281</u>	<u>\$8,339</u>
<u>Unclassified:</u>			
Appeals & Charities	\$6,249	\$6,249	\$0
Library Contract	\$6,180	\$6,180	\$0
	<u>\$12,429</u>	<u>\$12,429</u>	<u>\$0</u>
<u>Assessments and Debt Service:</u>			
County Tax	\$101,314	\$101,314	\$0
Fire Truck Debt	\$26,624	\$26,255	\$369
Overlay	\$37,322	\$0	\$37,322
	<u>\$165,261</u>	<u>\$127,569</u>	<u>\$37,692</u>
<u>TOTALS</u>	<u>\$482,956</u>	<u>\$420,595</u>	<u>\$62,362</u>

TOWN OF LAMOINE, MAINE

(Exhibit A-2)

SCHEDULE OF CHANGES IN UNDESIGNATED FUND BALANCEFOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Beginning Undesignated Fund Balance</u>		\$351,537
<u>Additions:</u>		
Lapsed Accounts (Exhibit A-1)	\$62,362	
Supplemental Taxes	\$78,513	
Delinquent Tax Interest (Net of Appropriation)	\$242	
Increase in Fair Market Value of Investments	\$5,411	
Other State Revenues (Net of Appropriation)	\$3,087	
Other Revenues (Net of Appropriation)	<u>\$4,442</u>	
<u>Total Additions</u>		<u>\$154,057</u>
<u>Reductions:</u>		
Appropriations from Undesignated Fund Balance	\$130,000	
Increase in Deferred Tax Revenues (Note 3)	\$8,707	
Excise Taxes (Net of Appropriation)	\$22,395	
State Revenue Sharing (Net of Appropriation)	\$4,482	
Investment Earnings (Net of Appropriation)	\$28,295	
Fees Collected (Net of Appropriation)	\$958	
Abatements Granted	<u>\$221</u>	
<u>Total Reductions</u>		<u>\$195,057</u>
<u>Ending Undesignated Fund Balance</u>		<u>\$310,537</u>

TOWN OF LAMOINE, MAINE
SCHEDULE OF VALUATION, COMMITMENT AND COLLECTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(Exhibit A-3)

Taxable Valuation:

Land and Buildings	\$238,875,800
Personal Property	\$2,344,600

Total Taxable Valuation

\$241,220,400

Rate per \$1 Valuation

\$0.0090

Tax Commitment

\$2,170,984

Collections and Adjustments:

Cash Collections	\$2,205,082
Supplementals	(\$78,513)
Abatements on Commitment	\$221

Total Collections and Adjustments

\$2,126,790

Uncollected Taxes June 30

\$44,194



Serve: Tomato and spinach cocktail as the first course for either luncheon or dinner; reheated spinach, plain, with vinegar, or with bacon and lemon for dinner; one of the creamed dishes made with ham, cheese, or eggs as the main dish for luncheon or supper.

Canned Spinach and Its Use, 1944

TOWN OF LAMOINE, MAINE
SCHEDULE OF RESERVE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Balance 7/1/2008	Investment Earnings (Net of Fees)	Appropriated to Reserves	Revenues	Total Available	Appropriated from Reserves	Expenditures	Balance 6/30/2009
<u>General Administration:</u>								
Code Enforcement	\$9,333	\$260	\$18,250	\$8,887	\$36,731	\$12,000	\$17,430	\$7,301
Revaluation	\$40,770	\$1,266	\$10,000	\$0	\$52,036	\$0	\$0	\$52,036
Insurance Deductible	\$3,777	\$122	\$1,000	\$0	\$4,899	\$0	\$250	\$4,649
	\$53,881	\$1,648	\$29,250	\$8,887	\$93,665	\$12,000	\$17,680	\$63,986
<u>Public Safety:</u>								
Fire Truck	\$11,526	\$313	\$0	\$0	\$11,839	\$0	\$0	\$11,839
	\$11,526	\$313	\$0	\$0	\$11,839	\$0	\$0	\$11,839
<u>Health & Sanitation:</u>								
Animal Control	\$295	\$0	\$2,000	\$3,313	\$5,608	\$1,000	\$1,514	\$3,094
	\$295	\$0	\$2,000	\$3,313	\$5,608	\$1,000	\$1,514	\$3,094
<u>Highways & Bridges:</u>								
Road Fund	\$85,439	\$1,164	\$235,675	\$25,492	\$347,770	\$28,928	\$248,281	\$70,562
Salt/Sand Shed	\$0	\$4	\$0	\$0	\$4	\$0	\$4	\$0
	\$85,439	\$1,168	\$235,675	\$25,492	\$347,774	\$28,928	\$248,284	\$70,562
<u>Education:</u>								
Education Fund	\$740,336	\$0	\$2,245,097	\$398,583	\$3,384,016	\$197,366	\$2,961,911	\$224,738
Education Capital	\$9,765	\$187	\$0	\$52	\$10,004	\$0	\$0	\$10,004
Education Construction	\$0	\$52	\$0	\$0	\$52	\$0	\$52	\$0
	\$750,102	\$239	\$2,245,097	\$398,635	\$3,394,073	\$197,366	\$2,961,964	\$234,743
<u>Unclassified:</u>								
Harbor	\$8,027	\$202	\$0	\$2,875	\$11,104	\$0	\$1,063	\$10,041
Capital Improvement	\$129,072	\$3,116	\$37,292	\$0	\$169,480	\$36,000	\$34,651	\$98,829
Cable Television	\$19,052	\$438	\$5,000	\$9,067	\$33,557	\$5,000	\$13,900	\$14,656
Parks & Recreation	\$4,474	\$117	\$11,142	\$810	\$16,543	\$1,000	\$11,106	\$4,437
Veteran's Memorial	\$15,268	\$138	\$0	\$10,418	\$25,825	\$0	\$16,980	\$8,845
Land Conservation	\$2,030	\$55	\$1,000	\$5	\$3,090	\$0	\$0	\$3,090
	\$177,923	\$4,066	\$54,434	\$23,175	\$259,598	\$42,000	\$77,701	\$139,897
<u>Total Reserve Funds</u>	\$1,079,165	\$7,434	\$2,566,456	\$459,502	\$4,112,557	\$281,294	\$3,307,143	\$524,120

TOWN OF LAMOINE, MAINE
SCHEDULE OF APPROPRIATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(Exhibit A-5)

Revenues:

Property Taxes, Including Homestead Exemption	\$2,198,648
Education Funding	\$197,366
Excise Taxes	\$309,300
State Revenue Sharing	\$66,870
Local Road Assistance	\$27,428
Investment Interest	\$46,000
Interest on Delinquent Taxes	\$6,700
Code Enforcement Fees	\$12,000
General Assistance Reimbursements	\$1,250
Other Revenues	\$15,350

Fund Balance Appropriations:

Road Reserve	\$1,500
Parks & Recreation	\$1,000
Capital Improvement Fund	\$36,000
Undesignated Fund Balance	\$130,000

Total Fund Balance Appropriations

\$168,500

Total Revenues

\$3,049,413

Expenditures:

Administration and Planning	\$182,656
Protection	\$53,240
Health & Sanitation	\$100,620
Highways & Bridges	\$235,675
Education	\$2,245,097
Unclassified	\$66,863
Assessments & Debt Service	\$165,261

Total Expenditures

\$3,049,413

Superintendent of Schools Report



Serving the school communities of Eastbrook, Ellsworth, Franklin, Gouldsboro, Hancock, Lamoine, Mariaville, Sorrento, Steuben, Sullivan, Waltham and Winter Harbor

2009 Annual Report to the Citizens of Lamoine:

I am pleased to submit my first annual report to you as Superintendent of Regional School Unit 24. As you know, the Lamoine Municipal School Department ceased operation on July 1, 2009, and Lamoine joined with eleven other communities to form RSU 24.

The State reduced funding by almost \$1 million during the middle of this school year. Lamoine's share of this cutback was approximately \$100,000. Fortunately, savings from district consolidation have allowed us to maintain all programming and staff at Lamoine Consolidated School. State funding, however, will be further reduced by another \$1 million for 2010-11, and we will all be challenged by how best to serve our children within the financial resources of our local communities. While there may be some staffing reductions, we are fortunate that the savings from district consolidation will help us retain 15-20 teaching positions across RSU 24. These positions might otherwise have been eliminated had the former districts faced the cutbacks individually.

High school choice remains for Lamoine, and approximately 50% of your high school students are well-integrated at Ellsworth High School. All Ellsworth students received individual laptop computers for the first time in September. This technology is enhancing learning opportunities in the classroom, and students are also allowed to take these machines home for school or family use. Free Internet service is now available for all students in grades 7-12, who are eligible for free or reduced price lunch. More information is available on the navigation bar at www.rsu24.org.

Academic achievement remains high at the Lamoine Consolidated School thanks to a committed faculty and community. The School has also been served well by long-time Principal Val Perkins, who will be retiring in June. Our new early student release on Fridays has allowed teachers and support staff to engage in collaborative sharing of best practices and how to enhance student learning. This year we added guidance services at Lamoine along with the NutriKids point-of-sale software in the cafeteria. The system streamlines recordkeeping and improves confidentiality for all students, whether or not they pay full price or qualify for free or reduced lunch.

As superintendent, I am committed to maintaining our local schools, and your participation is welcome in any one of three different forums – the PATRONS, The Lamoine Local Advisory Committee and the RSU 24 Board of Directors. Information on each of these forums is available through the school office.

Sincerely,

Bill Webster, Superintendent

Message from State Senator Dennis Damon

*124th Legislature
Senate of
Maine
Senate District 28*

*Senator Dennis S. Damon
Transportation Committee, Chair
Marine Resources Committee, Chair
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515*

*256 Oak Point Road
Trenton, ME 04605
(207) 667-9629*

Residents of Lamoine,

As I enter my final session in the State Senate as your senator let me say again what an honor and privilege it has been for me to serve you. The 2010 Legislative Session will be difficult because the budget will require cuts in spending and reduced services. I am sure you realize these are difficult economic times and they call for difficult decisions.

While overcoming the budget shortfall will require patience and stamina I am optimistic this challenge will be met. I continue to be excited at the prospect of working closely with local leaders and you to help solve these problems.

In an era of increasing technological advancement it is important to protect the privacy of Mainers. There is a delicate balance that must be struck between protecting our privacy while at the same time working efficiently to catch those who have violated our laws. To that end I have submitted a bill which will strictly limit the use of traffic surveillance cameras in broad sweeps of the general public. My goal is to protect the privacy of citizens but will not prevent law enforcement from doing its job.

The eight years I have served as your senator have flown by. Everyday I am humbled by the confidence and trust you have placed in me. Every morning when I drive to work, the first sight of the Capitol Dome reminds me of the awesome responsibility you gave me to work for you. I never forget that. While serving in elected office I have asked myself two questions: Am I having fun? Am I making a difference? To the first I can say I have enjoyed every minute. To the second ... I leave that for you and history to answer. Thank you!

To keep up to date with the progress of all legislation on the Maine State Senate website: www.janus.state.me.us/legis/

Feel free to contact me with your opinions, comments and questions. I can be reached at home in Trenton at 207-667-9629, or in Augusta at 207-287-1515, or toll free, 1-800-423-6900. I can also be reached by e-mail at dsdamon@panax.com.

Sincerely,



Senator Dennis Damon
Maine District 28

Report from State Representative Robert Eaton



REPORT TO THE CITIZENS OF LAMOINE

Dear Neighbors:

It is an honor to represent you as your State Representative in the Maine House. The 124th Legislature is now in its second session and the budget will dominate much of our time. We are grappling with cutting another \$438 million dollars from a state budget that we had already reduced by more than \$500 million. It is imperative that we recognize that "cuts" are not necessarily "savings". Some efficient and effective social service programs for our most vulnerable citizens will be replaced by higher costs of jails, emergency rooms and institutionalization. Some cuts to education and revenue sharing will simply lead to additional expense for our towns. You and I will probably pay for those state cuts through increased property taxes. I promise to be fair, sensible, fiscally responsible and compassionate to help create a budget I can support.

We must continue to address ways to improve our infrastructure. Our roads, bridges, railroads and ocean ports are critical to transporting products as well as people throughout our state. We must also continue to work with large and small providers to bring high speed internet to still underserved areas. Our businesses are competing in a global economy and lack of high speed access places us at a disadvantage.

I continue to support our goals to utilize deep water wind power in the Gulf of Maine. In less than two years we will have a prototype turbine on a rig in the water. By 2020 we intend to produce 2 gigawatts of power and the Ocean Energy Task Force has set a goal of 5 gigawatts of power from offshore turbines by 2030. We can and we must reduce our energy independence on fossil fuels with clean, sustainable alternatives.

We continue to invest in protecting Maine farmlands and working waterfront. Our efforts are paying off. Small farms are growing and expanding all over our state. An important goal is to insure the land remains in farming instead of condo development and sprawl. The ground fishermen in Port Clyde have expanded their docks and their ability to process their catch, thereby providing additional work for the fishermen and their families. We have less than 25 miles of working waterfront in over 3000 miles of coast. Protecting access protects jobs for farmers and fishermen.

You can learn more about what I and other legislators have been doing by visiting the House Majority Office Web site: www.housedemocrats.maine.gov. From there you can visit my Web page by clicking on "Representatives."

I hope you will continue to share your opinions and concerns with me. I value your ideas and your input! If you need assistance with a state government issue, contact me at the State House toll free 1-800-423-2900. You may also reach me at home on weekends at 422-3918 or by e-mail at RepRob.Eaton@legislature.maine.gov.

Sincerely,

Rob Eaton

Message from US Representative Mike Michaud

MICHAEL H. MICHAUD
2ND DISTRICT, MAINE

WASHINGTON OFFICE
1724 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-6306
FAX: (202) 225-2943
www.michaud.house.gov

Congress of the United States House of Representatives Washington, DC 20515

January, 2010

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
CHAIRMAN
TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT
SUBCOMMITTEE ON RAILROAD, PIPELINES
AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,
PUBLIC BUILDINGS AND
EMERGENCY MANAGEMENT
SMALL BUSINESS
SUBCOMMITTEE ON RURAL AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON FINANCE AND TAX

Dear Lamoine residents and friends,

This past year, Mainers have faced many challenges. Yet as I travel across our state, I am inspired by the stories I hear of people coming together to help their friends, families and communities. I also continue to hear from many people who are worried about losing their jobs, heating their homes, putting food on the table and getting affordable health care. Although there are a few hopeful signs that our nation's economy is beginning to recover, there is much more we need to do to help Maine's economy.

As an example, I am very pleased that late last year the newly-created Northern Border Regional Commission received funding and will now be able to start working to create economic development and job creation projects in the most economically distressed areas of Maine, New Hampshire, Vermont and northern New York.

I am also pleased that Congress authorized a pilot program that would exempt Maine's interstate highways from the 80,000 pound federal truck weight limit and help get larger trucks off our back country roads. This is a good first step in addressing this issue, and I will continue to work to find a lasting solution that will improve road safety and increase productivity.

Our country has also taken important steps forward in protecting and improving veteran's benefits and health care. In October, I joined a number of my colleagues at the White House as President Obama signed the Veterans Health Care Budget Reform and Transparency Act. The legislation, which I helped introduce earlier this year, authorizes funding for the Department of Veterans Affairs (VA) medical care programs one year in advance of the start of each fiscal year, helping to end decades of uneven budget cycles and funding shortfalls that have contributed to the rationing of VA health care and inadequate access to treatment for our veterans.

Finally, my staff and I remain committed to providing quality constituent services whether it is help with cutting through red tape or a question about federal programs and benefits. If my office may ever be of assistance, please do not hesitate to contact me at my Bangor office at 207-942-6935 or by emailing me through my web page at www.house.gov/michaud. While on my website, I also encourage you to sign up for occasional e-mail updates on issues important to Mainers.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud
Member of Congress

BANGOR:
6 STATE STREET, SUITE 101
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LEWISTON:
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LEWISTON, ME 04240
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PRESQUE ISLE:
445 MAIN STREET
PRESQUE ISLE, ME 04769
PHONE: (207) 764-1036
FAX: (207) 764-1060

WATERVILLE:
16 COMMON STREET
WATERVILLE, ME 04901
PHONE: (207) 873-5713
FAX: (207) 873-5717



Report from US Senator Susan Collins

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
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United States Senate

WASHINGTON, DC 20510-1904
January 14, 2010

COMMITTEES:
HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS
RANKING MEMBER
ARMED SERVICES
SPECIAL COMMITTEE
ON AGING

Town of Lamoine
606 Douglas Highway
Lamoine, ME 04605

Dear Citizens of Lamoine:

In 2009, I began my third term in the United States Senate. I remain deeply honored by the trust the people of Maine have placed in me, and I appreciate this opportunity to report on some highlights of my recent work in the U.S. Senate.

A significant accomplishment came in December when the President signed transportation legislation that includes a provision I authored to create a one-year pilot project to allow trucks weighing up to 100,000 pounds to use federal highways in Maine. This is moving heavy trucks off Maine's secondary roads and out of our downtowns and onto our modern, multi-lane, controlled access highways for one year, during which time a study of the impact on safety, commerce and road wear-and-tear would be conducted. In addition, this change helps to level the economic playing field, as neighboring states already have this exemption.

My appointment in early 2009 to the powerful Appropriations Committee has allowed me to have greater influence on the funding of priorities that are important to Mainers, such as shipbuilding, health care, education, and transportation, while also giving me the ability to continue pressing for the elimination of wasteful spending that exacerbates our federal deficit.

As a member of the Senate Armed Services Committee, I continue to be an advocate for Bath Iron Works, the Portsmouth Naval Shipyard, the Maine Military Authority in Limestone, and the many other defense contractors and institutions in Maine that contribute so much to our national security. In August, I traveled to Iraq and Afghanistan and had the opportunity to meet with many service men and women from Maine. My conversations with them were the most important aspect of my trip to the region. Our troops are brave, dedicated, compassionate, and highly skilled. I will continue to work hard to ensure that they have the support their difficult missions require.

Perhaps the greatest challenge facing our nation continues to be the struggling economy, and among my highest priorities are getting our people back to work and our economy back on track. That is why in early 2009 I joined a bipartisan effort to pass the American Recovery and Reinvestment Act. The bill contains robust infrastructure spending, significant funding for state aid and education, and tax relief for low- and middle-income families and for small businesses. As a result of this bill, Maine is receiving approximately \$133 million for highway investments, more than \$50 million combined for the Clean Water and Drinking Water State Revolving Funds, and \$70.5 million for weatherization and energy efficiency projects.

Energy policy remains another great challenge: America's reliance on foreign oil harms our economy, our security, and our environment. Meeting the challenge of developing energy alternatives will provide great opportunities for Maine to build an economy for the future, with new industries and thousands of good jobs. This endeavor received a significant boost last October when the U.S. Department of Energy announced an \$8 million grant for deepwater offshore wind research at the University of Maine, and Congress also approved \$5 million I sponsored for the Maine Offshore Wind Initiative at UMaine. This January, the U.S. Department of Commerce announced a \$12.4 million laboratory construction grant for the University of Maine. I strongly advocated for these projects because, with some of the strongest winds in the nation off our coast and some of the best engineers in the field, Maine has great potential as an ideal location for offshore wind projects and

can take the lead in the development of clean, renewable, and affordable energy for America. Estimates are that development of five gigawatts of offshore wind in Maine – enough to power more than 1 million homes for a year – could attract \$20 billion of investment to our state and create more than 15,000 green energy jobs that would be sustained over 30 years.

Of course, this past year brought not just successes. A disappointment was the failure of Congress to produce bipartisan health care reform legislation that would contain soaring costs and provide more choices for struggling families and small businesses. I am deeply concerned about the nearly \$500 billion in Medicare cuts included in the bill.

It is fiscally irresponsible to raid Medicare – a program which already has long-term financing problems – to pay for a new entitlement program, particularly at a time when the number of Medicare beneficiaries is on the rise. The bill would saddle Maine's hospitals with some \$800 million in Medicare cuts over the next ten years, and could push one in five hospitals, nursing homes, and home health providers into the red. Ultimately, such cuts could jeopardize access to care for millions of our nation's seniors.

As the Ranking Member of the Senate Homeland Security Committee, I am committed to ensuring that our nation is as safe as possible and that government is better prepared to respond to disasters. The Christmas Day terrorist attempt to detonate explosives on an aircraft reminds us of the dangers we continue to confront. My homeland security priorities include further strengthening our defenses against terrorism and providing our first responders with the resources they need.

On March 19, 2009, I reached a personal milestone when I cast my 4,000th consecutive roll call vote, continuing a record of participating in every single roll call vote since I first came to the Senate in 1997. I am grateful for the opportunity to serve Lamoine and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Bangor office at 207-945-0417, or visit my website at <http://collins.senate.gov>. May 2010 be a good year for your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



When the oven is hot, do as much of the baking as possible. When the oven must be used for one process, plan to cook other foods at the same time....If all of the baking cannot be done at the same time, follow one process immediately by another so as to save the cost of preheating the oven again. The cost of preheating the oven to 350° every third day a month, or ten times, is 10 cents; to 450°, it is about 15 cents.

Equipment for Electrical Cookery, 1941

Town Meeting Warrant

Town of Lamoine

State of Maine

Hancock, ss.

To: Stuart Marckoon, Deputy Town Clerk, Town of Lamoine, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Lamoine, in said county, qualified by law to vote in town affairs, to meet at the Lamoine Town Office in said town on Tuesday, April 6, 2010 at 9:55 AM then and there to act on articles 1 and 2, and to warn and notify the voters to meet at the Lamoine Consolidated School Gymnasium in said town on Wednesday, the 7th day of April, 2010 at six o'clock in the evening (6:00 PM) then and there to act on articles 3 through 30, all of said articles being set out below, to wit:

1. To choose a moderator to preside over said meeting.
2. To elect the following Town Officers by secret ballot:
 - A. Selectman & Overseer of the Poor (2 positions, term to end town meeting 2013)
 - B. Assessor (1 position, term to begin July 1, 2010 and end June 30, 2013)

Open Town Meeting

Wednesday, April 7, 2010 6:00 PM

Prior to the start of business:

- A. Recognize "Citizen of the Year" (Board of Selectmen to present)
- B. Award of Land Conservation Award (Conservation Commission to present)
3. To see if the town will vote to set the date that property taxes will be due in two equal payments on August 31, 2010 and February 28, 2011, and to fix the rate of interest at 7.00% to be charged on the unpaid amounts beginning September 1, 2010 and March 1, 2011 respectively, and to fix the rate of interest paid for overpayments at 3.00% per annum.
4. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property acquired by tax liens after first offering the property to the previous owners for payment of all back taxes, fees and interest, and if they decline, advertising for sealed bids on same, and stating the lowest bid acceptable, and to allow the Selectmen to authorize the Treasurer to waive automatic lien foreclosures when it is in the best interest of the Town.
5. To see if the Town will vote to authorize the Selectmen to sell and/or dispose of any property or fixtures deemed to be surplus and unusable to the Town and worth less than \$1,000 fair market value, under such terms and conditions as they deem advisable after advertising such items publicly.
6. To see if the Town will vote to appropriate all funds from the money received from the State of Maine for registration of snowmobiles to the Frenchman Bay Riders Snowmobile Club for the purpose of maintaining their snowmobile trails, to be open for the use of the public at all times, and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose.
7. To see if the Town will vote to authorize the tax collector or treasurer to accept pre-payments of 2010/2011 taxes not yet committed pursuant to 36 M.R.S.A. § 506.

8. To see if the Town will vote to authorize expenditures to pay tax abatements and applicable interest granted by the Board of Assessors or the Board of Selectmen during the fiscal year beginning July 1, 2010 in an aggregate amount not to exceed the property tax commitment overlay.
9. To see if the Town will vote to approve an ordinance entitled "Frenchman's Bay Regional Shellfish Conservation Ordinance"
10. To see if the Town will authorize the Board of Selectmen to enter into an Interlocal Agreement for Administration of the Frenchman's Bay Regional Shellfish Conservation Ordinance.
11. To see if the Town will appropriate from the Harbor Fund \$1,820 for its share of startup costs for the Regional Shellfish Conservation Ordinance for the fiscal year ending June 30, 2010.
12. To see what sum the Town will vote to raise and appropriate for its share of costs for enforcement and administration of the Frenchman's Bay Regional Shellfish Conservation Ordinance. (*The Selectmen & Budget Committee recommend a total of \$2,725.00*)
13. To see if the Town will enact a series of amendments to the Lamoine Building and Land Use Ordinance entitled "Aquifer Protection Amendments, April 2010".
14. To see if the Town will enact a series of amendments to the Lamoine Building and Land Use Ordinance entitled "Home Occupation Amendments, April 2010".
15. To see what sum the Town will vote to raise and appropriate for Administration and to set the salaries of the following elected officers whose salaries will be paid from the Administration Account of the General Fund, and to authorize the Board of Selectmen to establish the rate of compensation for appointed officials.

Position	Recommended Salary (Budget Committee & Selectmen)
Selectman (Chair)	\$1,600.00
Selectman (non-chair, 4 positions)	\$1,000.00
Assessor (Chair)	\$1,600.00
Assessor 2	\$1,500.00
Assessor 3	\$1,250.00

(The Budget Committee & Selectmen recommend \$160,557.47 and the salaries as outlined above.)

16. To see what sum the Town will vote to raise and appropriate for capital projects. (*The Selectmen & Budget Committee recommend a total of \$30,611.50, including \$8,116.50 for debt service payment on the 2009 fire truck, \$12,495 to upgrade radios and pagers for the fire department to meet upcoming federal regulations, and \$10,000.00 for an addition to the Revaluation Reserve Fund.*)
17. To see what sum the Town will vote to raise and appropriate for Code Enforcement, and to authorize expenditure of the state share of local plumbing fees to the Maine Department of Human Services. (*The Selectmen and Budget Committee recommend \$19,905.00.*)
18. To see what sum the Town will vote to raise and appropriate for the Planning and Appeals Boards. (*The Planning Board, Selectmen and Budget Committee recommend \$800.00.*)
19. To see what sum the Town of Lamoine will vote to raise and appropriate for the support of social service organizations listed below, which made written requests for funding from the Selectmen, and met the criteria of the Town Meeting Donation Requests Ordinance adopted November 7, 2000.

Requesting Agency	Requested	Recommended
American Red Cross – Pine Tree Chapter	\$500.00	\$500.00
Child & Family Opportunities	\$400.00	\$400.00
Downeast Horizons	\$600.00	\$600.00
Eastern Area Agency on Aging	\$250.00	\$250.00
Faith In Action – Community Connection	\$600.00	\$600.00
Hancock County Home Care	\$579.00	\$579.00
Hospice of Hancock County	\$600.00	\$600.00
Loaves & Fishes Food Pantry	\$600.00	\$600.00
Washington/Hancock Community Agency	\$600.00	\$600.00
Women's Infants & Children (Downeast Health)	\$600.00	\$600.00
Yesterday's Children	\$300.00	\$300.00
Total	\$6,229.00	\$6,229.00

(The Budget Committee & Selectmen recommend \$6,229.00 as outlined above. The donation requests ordinance requires the Board of Selectmen to recommend no more than 5% of one mill, which is \$12,355.27)

20. To see if the Town will vote to amend the ordinance entitled "Ordinance regarding Town Meeting Donation Requests" to as outlined in a publication entitled "Amendments to Town Meeting Donation Request Ordinances April 2009", said amendments lowering the maximum donation recommendation and providing for a separate, voluntary donation system to be administered through the tax collection process.
21. To see what sum the Town will vote to raise and appropriate for Parks & Recreation. *(The Parks Commission, Selectmen and Budget Committee recommend \$7,401.00).*
22. To see what sum the Town will vote to raise and appropriate for library services. *(The Selectmen and Budget Committee recommend \$6,270.00. The Ellsworth Public Library has requested funding of \$7,735.00).*
23. To see what sum the Town will vote to raise and appropriate for Public Safety Expenditures. *(The Budget Committee, Selectmen and Fire Department recommend \$55,800.00)*
24. To see what sum the Town will vote to raise and appropriate for Road Maintenance. *(The Budget Committee and Selectmen recommend \$140,255.00.)*
25. To see what sum the Town will vote to raise and appropriate for major road projects including repavement of Asa's Lane. *(The Budget Committee and Selectmen recommend \$93,000).*
26. To see what sum the Town will vote to raise and appropriate for operation of the Local Government Cable TV Channel(s). *(The Selectmen and Budget Committee, and Cable TV Committee recommend \$5,000.00 – operational funds to come from the Cable TV Fund, and any unexpended funds to be closed into the Cable TV fund)*
27. To see what sum the Town will vote to raise and appropriate for waste disposal including operation of the Lamoine Transfer Station, shipment to the Penobscot Energy Recovery Company, recycling contractor, monitoring of wells around the former landfill, and to authorize the Selectmen to continue the contract of disposal of septic sludge. *(The Selectmen and Budget Committee recommend \$99,305.00)*
28. To see which revenues the Town will vote to appropriate for inclusion in the non-education portion of the budget to offset local property taxes.

<i>Revenue Fund</i>	Amount	Fund Total
General Fund		
Interest on Real Estate Taxes	\$5,000.00	
Automobile Excise Taxes	\$285,000.00	
Watercraft Excise Taxes	\$3,800.00	
Administration Fees	\$1,000.00	
Tax Lien Charges	\$1,350.00	
Agent Fees	\$5,500.00	
General Assistance Reimbursement	\$1,500.00	
Interest on Investments	\$15,000.00	
Undesignated Fund Balance (Surplus)	\$50,000.00	
		\$380,150.00
Road Fund		
URIP Program (State Funding)	\$22,200.00	
Use of Road Fund	\$15,000.00	\$37,200.00
Code Enforcement Fund		
Local Plumbing Fees	\$2,500.00	
Code Enforcement Fees	\$5,700.00	
Code Enforcement Fund Transfer	\$0.00	\$8,200.00
Other Funds		
Local Animal Control Fees		\$1,500.00
Cable TV Franchise Fees		\$5,000.00
Capital Projects Fund		\$10,000.00
Total Offsets to Local Property Tax		\$442,250.00

*Municipal Revenue Sharing will also reduce the tax commitment and is not included in the above figure. (The Selectmen and Budget Committee recommend the revenue figures listed above.)

29. To see if the Town will vote to establish and/or continue the following funds:

<i>Fund Balance Account</i>	Balance as of 6/30/09*
Code Enforcement Fund	\$ 7,301.26
Fire Truck Reserve Fund	\$ 11,838.72
Road Assistance Fund	\$ 70,561.77
Education Capital Fund	\$ 10,004.46
Animal Control Fund	\$ 3,093.81
Revaluation Reserve Fund	\$ 52,035.82
Insurance Deductible Fund	\$ 4,648.54
Harbor Fund	\$ 10,040.74
Cable TV Channel Fund	\$ 14,656.31
Parks & Recreation Fund	\$ 4,436.83
Capital Improvements Fund	\$ 98,828.80
Land Conservation Fund	\$ 3,089.57
Veterans Memorial Fund	\$ 8,844.71
Conservation Commission Fund	New fund proposed

*Note that most funds are part of continuing operations, so the balance of 6/30/09 does not reflect any appropriations, expenditures or revenues for the current fiscal year.

(The Selectmen and Budget Committee recommend continuing or establishing the above funds)

30. To see if the Town will authorize expenditure of funds from the Harbor Fund for improvements at the Harbor area as suggested to and approved by the Board of Selectmen, and to authorize the Selectmen to set the compensation of the Harbor Master and Deputy Harbor Master to be paid

from the Harbor Fund, and to authorize the Selectmen and Harbor Master to devise a program to rent guest moorings in the town harbor, with fees for such rentals to accumulate to the Harbor Fund. *(The Selectmen and Budget Committee recommend approval as written).*

Voting on articles 3 through 30 will take place in open town meeting at the Lamoine Consolidated School beginning at 6:00 PM on Wednesday, April 7, 2010. The Registrar of Voters will hold office hours while the polls are open on April 6, 2010 to correct any error in, or change a name or address on the voting list, to accept registration of any person eligible to vote, and to accept new enrollments. A person who is not registered as a voter in the Town of Lamoine may not vote in any election.

Signed at the Town of Lamoine

/s/ S. Josephine Cooper
/s/ Cynthia Donaldson
/s/ Richard Fennelly, Jr.
/s/ Gary McFarland
/s/ Kermit Theall

*The Lamoine Board of Selectmen,
Municipal Officers of the Town of Lamoine*

Proposed Budget 2010/11

Budget Committee

Recommendations

Administration

Salaries

	2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
Selectman Chair	\$1,600.00	\$0.00	\$1,600.00	\$800.00	\$800.00	\$1,600.00	\$0.00	0.00%
Selectman 2	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Selectman 3	\$750.00	\$250.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Selectman 4	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Selectman 5	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$500.00	\$1,000.00	\$0.00	0.00%
Adm. Asst	\$43,700.00	\$0.00	\$45,230.00	\$26,802.88	\$18,427.12	\$46,045.00	\$815.00	1.80%
Benefits	\$6,250.00	\$0.00	\$6,669.00	\$4,822.40	\$1,846.60	\$7,977.50	\$1,308.50	19.62%
Clerk/Tax Collector	\$15,515.10	\$84.90	\$16,146.00	\$10,619.00	\$5,527.00	\$19,486.29	\$3,340.29	20.69%
Assistant Clerk/Tax Collector	\$7,145.85	\$2,454.15	\$9,430.00	\$4,835.75	\$4,594.25	\$9,766.14	\$336.14	3.56%
Assessor Chair	\$1,500.00	\$0.00	\$1,600.00	\$800.00	\$800.00	\$1,600.00	\$0.00	0.00%
Assessor 2	\$1,250.00	\$0.00	\$1,500.00	\$750.00	\$750.00	\$1,500.00	\$0.00	0.00%
Assessor 3	\$1,250.00	\$0.00	\$1,250.00	\$625.00	\$625.00	\$1,250.00	\$0.00	0.00%
Health Officer	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	0.00%
Reg. of Voters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Election Workers	\$2,014.25	-\$114.25	\$1,825.00	\$375.00	\$1,450.00	\$1,375.00	-\$450.00	-24.66%
Total Salaries	\$84,075.20	\$2,674.80	\$89,350.00	\$52,530.03	\$36,819.97	\$94,699.93	\$5,349.93	5.99%

Budget Committee**Recommendations****Administrative Expenses**

	2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
Electricity	\$2,765.26	-\$115.26	\$2,700.00	\$1,803.98	\$896.02	\$2,900.00	\$200.00	7.41%
Machine Maint.	\$1,113.04	-\$13.04	\$1,200.00	\$230.20	\$969.80	\$1,150.00	-\$50.00	-4.17%
Travel/Education	\$4,108.92	-\$708.92	\$3,750.00	\$1,885.50	\$1,864.50	\$4,200.00	\$450.00	12.00%
Postage	\$1,906.20	-\$256.20	\$2,300.00	\$1,511.14	\$788.86	\$2,300.00	\$0.00	0.00%
Office Supplies	\$2,647.09	-\$47.09	\$2,500.00	\$1,432.76	\$1,067.24	\$2,650.00	\$150.00	6.00%
Advertising	\$743.60	-\$343.60	\$500.00	\$186.49	\$313.51	\$750.00	\$250.00	50.00%
Telephone	\$892.50	\$127.50	\$800.00	\$501.49	\$298.51	\$850.00	\$50.00	6.25%
Lien Costs	\$907.04	\$1,092.96	\$2,000.00	\$1,531.58	\$468.42	\$1,000.00	-\$1,000.00	-50.00%
Lien Costs - Wages	\$324.00	\$26.00	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00	0.00%
Heating Oil	\$3,127.18	-\$127.18	\$2,200.00	\$2,058.58	\$141.42	\$2,800.00	\$600.00	27.27%
Dues/Memberships	\$2,616.13	-\$216.13	\$2,232.78	\$446.66	\$1,786.12	\$2,700.00	\$467.22	20.93%
Banking Costs	\$56.25	-\$6.25	\$50.00	\$41.10	\$8.90	\$75.00	\$25.00	50.00%
Tax Maps	\$1,800.00	-\$100.00	\$1,900.00	\$2,425.00	-\$525.00	\$2,000.00	\$100.00	5.26%
Books & Publications	\$217.25	-\$17.25	\$250.00	\$247.95	\$2.05	\$250.00	\$0.00	0.00%
Records Preservation	\$0.00	\$1,000.00	\$1,000.00	\$725.00	\$275.00	\$1,000.00	\$0.00	0.00%
Legal Fees	\$813.00	\$1,687.00	\$2,500.00	\$2,050.00	\$450.00	\$2,500.00	\$0.00	0.00%
Other Election Costs	\$128.59	\$71.41	\$200.00	\$14.20	\$185.80	\$175.00	-\$25.00	-12.50%
Audit	\$3,295.00	\$0.00	\$3,395.00	\$3,395.00	\$0.00	\$3,600.00	\$205.00	6.04%
Assessing-Appraisal	\$2,250.00	\$3,050.00	\$5,300.00	\$0.00	\$5,300.00	\$2,500.00	-\$2,800.00	-52.83%
Assessing - Quarter Review	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Town Report & Meeting Exp.	\$858.72	\$441.28	\$1,600.00	\$0.00	\$1,600.00	\$1,000.00	-\$600.00	-37.50%
Miscellaneous	\$31.00	-\$31.00	\$100.00	\$50.00	\$50.00	\$100.00	\$0.00	0.00%
Flag Program	\$56.50	\$143.50	\$200.00	\$58.16	\$141.84	\$400.00	\$200.00	100.00%
Newsletter	\$900.00	\$0.00	\$1,000.00	\$675.00	\$325.00	\$1,000.00	\$0.00	0.00%
Sales Tax	\$19.50	\$5.50	\$25.00	\$15.09	\$9.91	\$25.00	\$0.00	0.00%
Total Expenses	\$31,576.77	\$5,663.23	\$38,052.78	\$21,284.88	\$16,767.90	\$36,275.00	-\$1,777.78	-4.67%

Budget Committee Recommendations	2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
Gen'l Assistance	\$1,403.16	\$1,096.84	\$3,000.00	\$1,842.78	\$1,157.22	\$3,000.00	\$0.00	0.00%
Insurances								
FICA-Town Share	\$7,015.69	\$1,000.91	\$8,148.35	\$4,221.06	\$3,927.29	\$8,475.40	\$327.05	4.01%
Medicare - Town Share	\$1,640.77	\$234.08	\$1,905.66	\$987.18	\$918.48	\$1,982.15	\$76.49	4.01%
Property & Casualty	\$6,678.00	\$822.00	\$7,200.00	\$7,082.00	\$118.00	\$7,200.00	\$0.00	0.00%
Public Officials	\$3,079.00	\$21.00	\$3,100.00	\$3,032.00	\$68.00	\$3,200.00	\$100.00	3.23%
Workers Comp	\$1,912.70	\$87.30	\$2,600.00	\$1,891.70	\$708.30	\$2,000.00	-\$600.00	-23.08%
Volunteer Coverage	\$232.50	\$192.50	\$600.00	\$0.00	\$600.00	\$250.00	-\$350.00	-58.33%
Unemployment	-\$122.50	\$422.50	\$500.00	\$464.50	\$35.50	\$925.00	\$425.00	85.00%
Deductible Fund	\$0.00	\$1,000.00	\$750.00	\$0.00	\$750.00	\$0.00	-\$750.00	-100.00%
Total Insurance	\$20,436.16	\$3,780.29	\$24,804.01	\$17,678.44	\$7,125.57	\$24,032.54	-\$771.47	-3.11%
Equipment								
Hardware/Software	\$463.64	\$536.36	\$1,000.00	\$521.91	\$478.09	\$750.00	-\$250.00	-25.00%
Other	\$166.93	-\$166.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Equipment	\$630.57	\$369.43	\$1,000.00	\$521.91	\$478.09	\$750.00	-\$250.00	-25.00%
Town Hall Maintenance								
Furnace Maint.	\$189.00	\$11.00	\$200.00	\$353.75	-\$153.75	\$200.00	\$0.00	0.00%
Lighting	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
General Maint.	\$294.80	-\$194.80	\$200.00	\$68.81	\$131.19	\$300.00	\$100.00	50.00%
Grounds	\$965.68	-\$65.68	\$900.00	\$1,006.55	-\$106.55	\$1,000.00	\$100.00	11.11%
Keys & Locks	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	100.00%
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Plumbing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Maint.	\$1,449.48	\$50.52	\$1,400.00	\$1,429.11	-\$29.11	\$1,800.00	\$400.00	28.57%
TOTAL ADMINISTRATION	\$139,571.34	\$13,635.11	\$157,606.79	\$95,287.15	\$62,319.64	\$160,557.47	\$2,950.68	1.87%

Budget Committee**Recommendations****SOCIAL SERVICES**

	2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
American Red Cross-E.ME	\$240.00	\$0.00	\$360.00	\$360.00	\$0.00	\$500.00	\$140.00	38.89%
CHCS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Child & Family Opportunities	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$400.00	-\$200.00	-33.33%
Northeast Contact	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Down East AIDS Network	\$0.00	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	-\$600.00	-100.00%
Downeast Horizons	\$0.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%
EAAA	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00	\$0.00	0.00%
Emmaus Homeless Shelter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
FIA-Community Connection	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%
Hancock County Home Care	\$579.00	\$0.00	\$579.00	\$579.00	\$0.00	\$579.00	\$0.00	0.00%
Hospice of Hancock County	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%
Lamoine Historical Society	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	-\$600.00	-100.00%
Loaves & Fishes Food Pantry	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%
Me. Coast Hospital	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Open Door Recovery Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	100.00%
Warren Center	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	-\$500.00	-100.00%
WHCA	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%
WIC Clinic	\$480.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00	0.00%
Yesterday's Children	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00	0.00%
Total	\$6,249.00	\$0.00	\$7,389.00	\$7,389.00	\$0.00	\$6,229.00	-\$1,160.00	-15.70%
ME Coast Hospital ER	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	-\$3,000.00	-100.00%
Ellsworth Library	\$6,180.00	\$0.00	\$6,270.00	\$6,270.00	\$0.00	\$6,270.00	\$0.00	0.00%
County Tax	\$101,314.00	\$0.00	\$101,350.28	\$101,350.28	\$0.00	\$104,753.19	\$3,402.91	3.36%

Budget Committee
Recommendations
PUBLIC SAFETY

Fire Department

	2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
Chief's Salary	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00	\$0.00	\$1,400.00	\$0.00	0.00%
Personnel Reimbursements	\$8,950.00	\$1,250.00	\$10,200.00	\$8,575.00	\$1,625.00	\$9,600.00	-\$600.00	-5.88%
Electricity	\$1,966.12	-\$466.12	\$1,700.00	\$1,291.28	\$408.72	\$2,000.00	\$300.00	17.65%
Water	\$225.00	-\$225.00	\$0.00	\$250.00	-\$250.00	\$250.00	\$250.00	100.00%
Telephone	\$828.62	\$71.38	\$900.00	\$556.36	\$343.64	\$700.00	-\$200.00	-22.22%
Heating Oil	\$5,385.91	-\$885.91	\$3,300.00	\$3,298.50	\$1.50	\$4,200.00	\$900.00	27.27%
Truck Maintenance	\$3,457.87	\$42.13	\$3,500.00	\$1,476.51	\$2,023.49	\$3,000.00	-\$500.00	-14.29%
Pump Maintenance	\$1,090.70	\$409.30	\$1,500.00	\$327.61	\$1,172.39	\$1,200.00	-\$300.00	-20.00%
Body Work	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%
Rescue Boat Maintenance	\$204.04	\$95.96	\$400.00	\$125.50	\$274.50	\$400.00	\$0.00	0.00%
Radio Maintenance	\$424.15	\$275.85	\$700.00	\$563.08	\$136.92	\$600.00	-\$100.00	-14.29%
Equipment Maintenance	\$258.56	\$241.44	\$500.00	\$1,128.76	-\$628.76	\$600.00	\$100.00	20.00%
Lights & Batteries	\$41.00	\$259.00	\$300.00	\$77.94	\$222.06	\$200.00	-\$100.00	-33.33%
Station Supplies	\$159.94	\$140.06	\$300.00	\$333.00	-\$33.00	\$200.00	-\$100.00	-33.33%
Hand Tools	\$120.00	-\$20.00	\$100.00	\$187.99	-\$87.99	\$150.00	\$50.00	50.00%
First Aid	\$197.10	\$102.90	\$100.00	\$35.20	\$64.80	\$250.00	\$150.00	150.00%
Inoculation Prg.	\$131.94	\$368.06	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Respiratory Fit Testing	\$1,636.13	-\$1,236.13	\$1,050.00	\$0.00	\$1,050.00	\$1,500.00	\$450.00	42.86%
Station Repairs	\$1,567.46	-\$567.46	\$400.00	\$682.00	-\$282.00	\$1,000.00	\$600.00	150.00%
Hydrants	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$700.00	-\$300.00	-30.00%
Gas & Diesel	\$881.26	\$618.74	\$1,500.00	\$616.53	\$883.47	\$1,200.00	-\$300.00	-20.00%
Extinguishers	\$32.00	\$168.00	\$200.00	\$173.00	\$27.00	\$200.00	\$0.00	0.00%
Oil & Fluids	\$497.95	-\$147.95	\$500.00	\$182.94	\$317.06	\$300.00	-\$200.00	-40.00%
Foam	\$0.00	\$300.00	\$300.00	\$218.00	\$82.00	\$300.00	\$0.00	0.00%
Air Pack Maint.	\$839.12	\$660.88	\$1,500.00	\$0.00	\$1,500.00	\$1,000.00	-\$500.00	-33.33%
Fire Prevention	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	0.00%

Budget Committee Recommendations	2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
Dues & Memberships	\$769.95	-\$69.95	\$700.00	\$29.95	\$670.05	\$600.00	-\$100.00	-14.29%
Training	\$925.00	\$575.00	\$1,500.00	\$1,105.00	\$395.00	\$1,500.00	\$0.00	0.00%
Other	\$266.49	-\$216.49	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	0.00%
NFPA Books	\$715.50	\$9.50	\$735.00	\$0.00	\$735.00	\$0.00	-\$735.00	-100.00%
Pager	\$150.00	\$1,750.00	\$1,400.00	\$0.00	\$1,400.00	\$0.00	-\$1,400.00	-100.00%
Attack Hose/Nozzles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00	0.00%
Supply Hose	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Indian Tanks	\$1,499.50	-\$1,499.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Turnout Gear	\$2,593.50	-\$93.50	\$2,500.00	\$2,977.18	-\$477.18	\$2,500.00	\$0.00	0.00%
Radio Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Air Pack Replacement	\$0.00	\$0.00	\$0.00	\$200.42	-\$200.42	\$0.00	\$0.00	0.00%
Equipment Purchases	\$2,346.30	-\$2,346.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Truck/Ladder/hose Testing	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	0.00%
Total Fire	\$39,561.11	\$913.89	\$39,035.00	\$25,811.75	\$13,223.25	\$37,300.00	-\$1,735.00	-4.44%
Ambulance	\$10,465.00	\$0.00	\$10,465.00	\$10,465.00	\$0.00	\$13,950.00	\$3,485.00	33.30%
Dispatching	\$2,429.96	-\$129.96	\$2,450.00	\$2,502.86	-\$52.86	\$2,550.00	\$100.00	4.08%
Animal Control	\$1,514.07	\$485.93	\$2,000.00	\$533.13	\$1,466.87	\$2,000.00	\$0.00	0.00%
TOTAL PUBLIC SAFETY	\$53,970.14	\$1,269.86	\$53,950.00	\$39,312.74	\$14,637.26	\$55,800.00	\$1,850.00	3.43%

**Budget Committee
Recommendations**

**WASTE DISPOSAL
Transfer Station**

2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
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Labor	\$8,937.00	\$1,463.00	\$9,300.00	\$5,852.00	\$3,448.00	\$9,500.00	\$200.00	2.15%
PERC	\$28,488.28	\$3,811.72	\$32,300.00	\$19,806.38	\$12,493.62	\$35,000.00	\$2,700.00	8.36%
Transportation	\$27,660.10	\$2,539.90	\$31,300.00	\$17,374.07	\$13,925.93	\$30,400.00	-\$900.00	-2.88%
Toilet	\$3,672.01	-\$2,532.01	\$1,140.00	\$777.00	\$363.00	\$315.00	-\$825.00	-72.37%
Maintenance	\$374.95	\$625.05	\$1,000.00	\$257.75	\$742.25	\$1,000.00	\$0.00	0.00%
Electricity	\$282.98	\$117.02	\$400.00	\$201.62	\$198.38	\$400.00	\$0.00	0.00%
Telephone	\$190.44	-\$10.44	\$240.00	\$98.11	\$141.89	\$240.00	\$0.00	0.00%
Other	\$25.00	-\$25.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	0.00%
Hazardous Waste	\$1,032.66	-\$432.66	\$600.00	\$1,033.00	-\$433.00	\$750.00	\$150.00	25.00%
Demolition Debris	\$231.00	-\$31.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	0.00%
DEP Permits	\$259.00	\$141.00	\$400.00	\$401.00	-\$1.00	\$400.00	\$0.00	0.00%
Septic Sludge	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	\$800.00	\$0.00	0.00%
Recycling Contract	\$13,025.49	\$2,274.51	\$16,100.00	\$7,822.46	\$8,277.54	\$14,500.00	-\$1,600.00	-9.94%
Dump Closing/Monitoring	\$5,301.90	\$398.10	\$5,700.00	\$0.00	\$5,700.00	\$5,700.00	\$0.00	0.00%

**Total Solid
Waste/Recycling**

\$90,280.81	\$8,339.19	\$99,480.00	\$54,423.39	\$45,056.61	\$99,305.00	-\$175.00	-0.18%
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**Budget Committee
Recommendations**

PLANNING

Planning Board

	2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
Supplies	\$0.00	\$100.00	\$50.00	\$0.00	\$50.00	\$25.00	-\$25.00	-50.00%
Postage	\$96.41	\$303.59	\$350.00	\$185.28	\$164.72	\$300.00	-\$50.00	-14.29%
Maps/Mylars	\$0.00	\$100.00	\$45.00	\$15.00	\$30.00	\$45.00	\$0.00	0.00%
Advertising	\$0.00	\$300.00	\$400.00	\$46.74	\$353.26	\$300.00	-\$100.00	-25.00%
Planning Resources	\$0.00	\$100.00	\$50.00	\$57.00	-\$7.00	\$50.00	\$0.00	0.00%
Appeals Board	\$23.61	\$176.39	\$80.00	\$0.00	\$80.00	\$80.00	\$0.00	0.00%

Total Board	\$120.02	\$1,079.98	\$975.00	\$304.02	\$670.98	\$800.00	-\$175.00	-17.95%
Hancock Cty Png	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Planning	\$120.02	\$1,079.98	\$975.00	\$304.02	\$670.98	\$800.00	-\$175.00	-17.95%

CODE ENFORCEMENT

Salary	\$16,440.82	-\$5.82	\$17,020.00	\$10,830.43	\$6,189.57	\$17,325.00	\$305.00	1.79%
Deputy Wages	\$500.00	\$15.00	\$535.00	\$250.00	\$285.00	\$545.00	\$10.00	1.87%
Supplies/Printing	\$108.97	\$191.03	\$200.00	\$49.50	\$150.50	\$200.00	\$0.00	0.00%
Mileage	\$103.50	\$346.50	\$1,160.00	\$0.00	\$1,160.00	\$1,160.00	\$0.00	0.00%
Phone	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$25.00	-\$25.00	-50.00%
Legal	\$92.50	\$157.50	\$500.00	\$0.00	\$500.00	\$400.00	-\$100.00	-20.00%
Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Training	\$155.00	-\$5.00	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	0.00%
Miscellaneous	\$32.13	\$67.87	\$100.00	\$62.08	\$37.92	\$100.00	\$0.00	0.00%

Total CEO Budget	\$17,432.92	\$817.08	\$19,715.00	\$11,192.01	\$8,522.99	\$19,905.00	\$190.00	0.96%
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EDUCATION	\$2,286,251.89	-\$41,154.73	\$2,105,295.00	\$1,403,525.12	\$701,769.88		-\$2,105,295.00	-100.00%
Excess Non RSU Tuition			\$25,167.75	\$0.00	\$25,167.75		-\$25,167.75	-100.00%

Budget Committee**Recommendations****ROAD MAINTENANCE**

2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
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Road Commissioner Salary	\$500.00	\$0.00	\$520.00	\$250.00	\$270.00	\$530.00	\$10.00	1.92%
Road Commissioner Exp.	\$0.00	\$350.00	\$250.00	\$40.00	\$210.00	\$250.00	\$0.00	0.00%
Total Road Commissioner	\$500.00	\$350.00	\$770.00	\$290.00	\$480.00	\$780.00	\$10.00	1.30%

GENERAL MAINTENANCE - Non Specific Road Items

General Maintenance	\$1,575.00	-\$575.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Mowing	\$1,875.00	-\$125.00	\$2,000.00	\$1,875.00	\$125.00	\$2,000.00	\$0.00	0.00%
Sweeping	\$2,000.00	\$300.00	\$2,300.00	\$0.00	\$2,300.00	\$2,200.00	-\$100.00	-4.35%
Crack Sealing	\$0.00	\$5,000.00	\$0.00	\$7,921.31	-\$7,921.31	\$6,000.00	\$6,000.00	100.00%
Grading	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Tree Removal	\$7,440.00	-\$3,440.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	0.00%

Specific Roads

Buttermilk Road	\$11,660.00	-\$7,660.00	\$4,000.00	\$406.00	\$3,594.00	\$2,000.00	-\$2,000.00	-50.00%
Shore Road	\$5,960.40	-\$3,460.40	\$2,000.00	\$525.00	\$1,475.00	\$5,000.00	\$3,000.00	150.00%
Mill Road	\$800.00	\$200.00	\$1,500.00	\$0.00	\$1,500.00	\$1,000.00	-\$500.00	-33.33%
Walker Road	\$0.00	\$1,500.00	\$2,000.00	\$0.00	\$2,000.00	\$1,500.00	-\$500.00	-25.00%
Asa's Lane	\$6,350.00	-\$5,350.00	\$1,000.00	\$0.00	\$1,000.00	\$2,000.00	\$1,000.00	100.00%
Needle's Eye Road	\$2,837.08	-\$337.08	\$4,000.00	\$6,834.40	-\$2,834.40	\$1,000.00	-\$3,000.00	-75.00%
Clamshell Alley	\$0.00	\$500.00	\$500.00	\$300.00	\$200.00	\$500.00	\$0.00	0.00%
Cos Cob Avenue	\$400.00	\$100.00	\$500.00	\$690.00	-\$190.00	\$500.00	\$0.00	0.00%
Raccoon Cove Road	\$4,200.00	-\$3,500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Marlboro Beach Rd	\$300.00	\$200.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Seal Point Road	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Berry Cove Road	\$0.00	\$600.00	\$1,500.00	\$0.00	\$1,500.00	\$500.00	-\$1,000.00	-66.67%
Gully Brook Road	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	0.00%
MacQuinn Road	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Maxwell Avenue	\$1,030.80	-\$830.80	\$200.00	\$0.00	\$200.00	\$300.00	\$100.00	50.00%
Lorimer Road	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$1,500.00	\$1,300.00	650.00%
Birchlawn Drive	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Parking Lots	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$2,000.00	\$1,500.00	300.00%
Street Signs	\$376.14	\$623.86	\$1,000.00	\$236.63	\$763.37	\$750.00	-\$250.00	-25.00%
Total Gen'l Maintenance	\$46,804.42	-\$13,754.42	\$31,000.00	\$18,788.34	\$12,211.66	\$36,550.00	\$5,550.00	17.90%

**Budget Committee
Recommendations
Snow Removal**

	2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
Plow Contract	\$84,769.73	\$230.27	\$91,500.00	\$64,150.00	\$27,350.00	\$100,000.00	\$8,500.00	9.29%
Salt/Sand	\$0.00	\$25.00	\$25.00	\$0.00	\$25.00	\$25.00	\$0.00	0.00%
Hydrant Plowing	\$350.00	-\$50.00	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	0.00%
Salt/Sand Shed Maintenance	\$1,131.83	-\$631.83	\$500.00	\$647.24	-\$147.24	\$750.00	\$250.00	50.00%
Clogged Culverts	\$0.00	\$1,200.00	\$1,200.00	\$0.00	\$1,200.00	\$1,000.00	-\$200.00	-16.67%
Total Snow	\$86,251.56	\$773.44	\$93,625.00	\$64,797.24	\$28,827.76	\$102,175.00	\$8,550.00	9.13%
Streetlights	\$728.73	\$21.27	\$750.00	\$472.46	\$277.54	\$750.00	\$0.00	0.00%
Total Maintenance	\$134,284.71	-\$12,609.71	\$126,145.00	\$84,348.04	\$41,796.96	\$140,255.00	\$14,110.00	11.19%

MAJOR PROJECTS

Asa's Lane Paving						\$93,000.00	\$93,000.00	100.00%
Buttermilk Road Paving	\$0.00	\$0.00	\$130,000.00	\$128,558.68	\$1,441.32		-\$130,000.00	-100.00%
Birchlawn Drive	\$39,995.84	\$4.16	\$0.00	\$0.00	\$0.00		\$0.00	0.00%
Total Major Projects	\$113,995.84	\$4.16	\$130,000.00	\$128,558.68	\$1,441.32	\$93,000.00	-\$37,000.00	-28.46%
Total Roads	\$248,280.55	-\$12,605.55	\$256,145.00	\$212,906.72	\$43,238.28	\$233,255.00	-\$22,890.00	-8.94%



Uncle Sam makes sure that his soldiers on the battle front have plenty of minerals and vitamins. Homemakers can be of great help to Uncle Sam if they make sure their soldiers fighting on the home front have plenty of fruits and vegetables to supply minerals and vitamins, too.

Green and Yellow Vegetables on the Firing Line, 1944

Budget Committee**Recommendations**

2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
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PARKS & RECREATION

Lamoine Beach	\$3,777.50	-\$512.50	\$2,536.00	\$1,513.29	\$1,022.71	\$2,555.00	\$19.00	0.75%
Bloomfield Park	\$3,847.15	-\$143.15	\$607.00	\$223.58	\$383.42	\$693.00	\$86.00	14.17%
Marlboro Beach	\$472.80	-\$319.80	\$153.00	\$0.00	\$153.00	\$153.00	\$0.00	0.00%
Total Parks	\$8,097.45	-\$975.45	\$3,296.00	\$1,736.87	\$1,559.13	\$3,401.00	\$105.00	3.19%
Cemetery Lots	\$0.00	\$1,020.00	\$1,020.00	\$375.00	\$645.00	\$1,000.00	-\$20.00	-1.96%
YMCA Recreation	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%
Total Parks & Rec.	\$11,097.45	\$44.55	\$7,316.00	\$5,111.87	\$2,204.13	\$7,401.00	\$85.00	1.16%

CABLE TV CHANNEL

Equipment Fund	\$12,732.76	-\$9,232.76	\$3,500.00	\$1,009.14	\$2,490.86	\$3,500.00	\$0.00	0.00%
Supplies	\$760.18	-\$260.18	\$500.00	\$104.77	\$395.23	\$500.00	\$0.00	0.00%
Maintenance	\$8.38	\$631.62	\$640.00	\$141.18	\$498.82	\$640.00	\$0.00	0.00%
Internet	\$398.99	-\$38.99	\$360.00	\$240.00	\$120.00	\$360.00	\$0.00	0.00%
Total Cable TV Channel	\$13,900.31	-\$8,900.31	\$5,000.00	\$1,495.09	\$3,504.91	\$5,000.00	\$0.00	0.00%

Shellfishing Enforcement						\$2,725.00	\$2,725.00	100.00%
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Capital Projects/Fund Additions

FIRE TRUCK RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Anderson Garage Upgrade	\$578.60	\$1,421.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Bloomfield Park Entrance	\$10,332.00	-\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Town Hall Renovations	\$23,740.58	\$1,259.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Debt Service - Fire Truck	\$26,255.32	\$369.12	\$8,750.00	\$0.00	\$8,750.00	\$8,116.50	-\$633.50	-7.24%
Road Improvements Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Copier/Computer			\$4,000.00	\$0.00	\$4,000.00	\$0.00	-\$4,000.00	-100.00%
Fire Radio Upgrade						\$12,495.00	\$12,495.00	100.00%
Land Conservation Fund	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	-\$1,000.00	-100.00%
Transfer Station Outhouse			\$4,000.00	\$2,299.90	\$1,700.10	\$0.00	-\$4,000.00	-100.00%
Veteran's Memorial Fund	\$16,980.26	-\$4,980.26	\$0.00	\$210.00	-\$210.00	\$0.00	\$0.00	0.00%
REVALUATION	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
Total	\$88,886.76	-\$1,970.32	\$27,750.00	\$2,509.90	\$25,240.10	\$30,611.50	\$2,861.50	10.31%

Budget Committee Recommendations	2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
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Total Expenditure Budget Summary

Solid Waste/Recycling	\$90,280.81	\$8,339.19	\$99,480.00	\$54,423.39	\$45,056.61	\$99,305.00	-\$175.00	-0.18%
Library	\$6,180.00	\$0.00	\$6,270.00	\$6,270.00	\$0.00	\$6,270.00	\$0.00	0.00%
Administration	\$139,571.34	\$13,635.11	\$157,606.79	\$95,287.15	\$62,319.64	\$160,557.47	\$2,950.68	1.87%
Public Safety	\$53,970.14	\$1,269.86	\$53,950.00	\$39,312.74	\$14,637.26	\$55,800.00	\$1,850.00	3.43%
Excess Non RSU Tuition			\$25,167.75	\$0.00	\$25,167.75	\$0.00	-\$25,167.75	-100.00%
Capital Project/Fund Additions	\$88,886.76	-\$1,970.32	\$27,750.00	\$2,509.90	\$25,240.10	\$30,611.50	\$2,861.50	10.31%
Parks & Recreation	\$11,097.45	\$44.55	\$7,316.00	\$5,111.87	\$2,204.13	\$7,401.00	\$85.00	1.16%
Code Enforcement	\$17,432.92	\$817.08	\$19,715.00	\$11,192.01	\$8,522.99	\$19,905.00	\$190.00	0.96%
Planning	\$120.02	\$1,079.98	\$975.00	\$304.02	\$670.98	\$800.00	-\$175.00	-17.95%
Road Maintenance	\$134,284.71	-\$12,609.71	\$126,145.00	\$84,348.04	\$41,796.96	\$140,255.00	\$14,110.00	11.19%
Major Road Projects	\$113,995.84	\$4.16	\$130,000.00	\$128,558.68	\$1,441.32	\$93,000.00	-\$37,000.00	-28.46%
Social Services	\$6,249.00	\$0.00	\$7,389.00	\$7,389.00	\$0.00	\$6,229.00	-\$1,160.00	-15.70%
ME Coast Hospital ER	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	-\$3,000.00	-100.00%
Cable TV Channel	\$13,900.31	-\$8,900.31	\$5,000.00	\$1,495.09	\$3,504.91	\$5,000.00	\$0.00	0.00%
Shellfishing Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,725.00	\$2,725.00	100.00%

TOTAL TOWN BUDGET	\$675,969.30	\$1,709.59	\$669,764.54	\$439,201.89	\$230,562.65	\$627,858.97	-\$41,905.57	-6.26%
EDUCATION	\$2,286,251.89	-\$41,154.73	\$2,105,295.00	\$1,403,525.12	\$701,769.88	\$0.00	-\$2,105,295.00	-100.00%
County Tax	\$101,314.00	\$0.00	\$101,350.28	\$101,350.28	\$0.00	\$104,753.19	\$3,402.91	3.36%

GRAND TOTAL BUDGET	\$3,063,535.19	-\$39,445.14	\$2,876,409.82	\$1,944,077.29	\$932,332.53	\$732,612.16	-\$2,143,797.66	-74.53%
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Budget Committee Recommendations	2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
Revenue Budget								
Interest - Taxes	\$6,941.67	-\$241.67	\$5,500.00	\$5,434.62	\$65.38	\$5,000.00	-\$500.00	-9.09%
Auto Excise	\$282,988.59	\$22,011.41	\$295,000.00	\$156,561.85	\$138,438.15	\$285,000.00	-\$10,000.00	-3.39%
Boat Excise Taxes	\$3,916.30	\$383.70	\$3,500.00	\$783.40	\$2,716.60	\$3,800.00	\$300.00	8.57%
Administration Fees	\$1,009.12	\$190.88	\$1,000.00	\$672.87	\$327.13	\$1,000.00	\$0.00	0.00%
Tax Lien Charges	\$1,787.52	\$562.48	\$2,350.00	\$2,142.09	\$207.91	\$1,350.00	-\$1,000.00	-42.55%
Agent Fees	\$5,579.68	\$220.32	\$5,500.00	\$3,475.25	\$2,024.75	\$5,500.00	\$0.00	0.00%
Revenue Sharing	\$62,388.72	\$4,481.64	\$56,714.93	\$31,827.05	\$24,887.88	\$51,000.00	-\$5,714.93	-10.08%
General Assistance Reimburse	\$864.08	\$385.92	\$1,500.00	\$617.43	\$882.57	\$1,500.00	\$0.00	0.00%
Interest-Investments	\$17,705.36	\$28,294.64	\$25,000.00	\$8,627.82	\$16,372.18	\$15,000.00	-\$10,000.00	-40.00%
Cell Tower Rental						\$12,000.00	\$12,000.00	100.00%
Gravel Sales Income	\$0.00	\$0.00	\$0.00	\$7,500.00	-\$7,500.00	\$0.00	\$0.00	0.00%
Surplus Use	\$130,000.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$50,000.00	\$25,000.00	100.00%
Total General Fund Rev.	\$513,181.04	\$56,289.32	\$421,064.93	\$242,642.38	\$178,422.55	\$431,150.00	\$10,085.07	2.40%
Education Fund	\$5,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Education Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
State GPA	\$243,005.31	-\$63,838.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Other Education Revenue	\$148,873.51	-\$135,873.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Education Rev.	\$397,078.82	-\$199,712.46	\$0.00	\$326.49	-\$326.49	\$0.00	\$0.00	0.00%
CEO Fees	\$5,677.33	\$3,822.67	\$7,500.00	\$4,564.47	\$2,935.53	\$5,700.00	-\$1,800.00	-24.00%
CEO Fund Xfr	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	-\$1,000.00	-100.00%
Plumbing Fees	\$3,209.75	-\$709.75	\$2,000.00	\$985.00	\$1,015.00	\$2,500.00	\$500.00	25.00%
Total CEO Fund Rev	\$8,887.08	\$3,112.92	\$10,500.00	\$6,549.47	\$3,950.53	\$8,200.00	-\$2,300.00	-21.90%
Road Assistance	\$25,488.00	\$1,940.00	\$24,680.00	\$11,334.00	\$13,346.00	\$22,200.00	-\$2,480.00	-10.05%
Road Fund Use	\$1,500.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00	\$15,000.00	-\$25,000.00	-62.50%
Parks & Recreation Fund	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	0.00%
Cable TV Revenues	\$9,505.10	-\$4,505.10	\$5,000.00	\$10,413.32	-\$5,413.32	\$5,000.00	\$0.00	0.00%
Animal Control Fees/Fund	\$2,112.99	-\$1,112.99	\$1,200.00	\$929.00	\$271.00	\$1,500.00	\$300.00	25.00%
Capital Projects Fund	\$48,000.00	\$0.00	\$33,000.00	\$33,000.00	\$0.00	\$10,000.00	-\$23,000.00	-69.70%
Total Revenue	\$1,006,753.03	-\$143,988.31	\$535,444.93	\$345,194.66	\$190,250.27	\$493,250.00	-\$42,194.93	-7.88%

Budget Committee Recommendations	2008-09 Actual	2008-09 Remaining	2009-10 Approved	2009-10 Actual	2009-10 Remaining	2010-11 Proposed	Increase/ (Decrease)	% Inc/Dec
Total Municipal Budget	\$675,969.30	\$1,709.59	\$669,764.54	\$439,201.89	\$230,562.65	\$627,858.97	-\$41,905.57	-6.26%
Total Municipal Revenue	\$609,674.21	\$55,724.15	\$535,444.93	\$344,868.17	\$190,576.76	\$493,250.00	-\$42,194.93	-7.88%
Municipal Tax Commitment	\$66,295.09	-\$54,014.56	\$134,319.61	\$94,333.72	\$39,985.89	\$134,608.97	\$289.36	0.22%
Total School Budget	\$2,286,251.89	-\$41,154.73	\$2,105,295.00	\$1,403,525.12	\$701,769.88	\$0.00	-\$2,105,295.00	-100.00%
Total School Revenues	\$397,078.82	-\$199,712.46	\$0.00	\$326.49	-\$326.49	\$0.00	\$0.00	0.00%
School Tax Commitment	\$1,889,173.07	\$158,557.73	\$2,105,295.00	\$1,403,198.63	\$702,096.37	\$0.00	-\$2,105,295.00	-100.00%
County Tax Commitment	\$101,314.00	\$0.00	\$101,350.28	\$101,350.28	\$0.00	\$104,753.19	\$3,402.91	3.36%
Grand Total Budget	\$3,063,535.19	-\$39,445.14	\$2,876,409.82	\$1,944,077.29	\$932,332.53	\$732,612.16	-\$2,143,797.66	-74.53%
Non RE Revenue	\$1,006,753.03	-\$143,988.31	\$535,444.93	\$345,194.66	\$190,250.27	\$493,250.00	-\$42,194.93	-7.88%
Tax Commitment Needed	\$2,056,782.16	\$104,543.17	\$2,340,964.89	\$1,598,882.63	\$742,082.26	\$239,362.16	-\$2,101,602.73	-89.78%
Town Valuation	247466000	n/a	247034050	247034050	n/a	250000000	\$2,965,950.00	1.20%
Projected Mill Rate	\$9.00	n/a	\$9.48	\$9.70	n/a	\$0.96	-\$8.52	-89.90%

The RSU #24 Budget will be determined at a vote on June 8, 2010, and until that figure is know, it will be impossible to calculate the total projected mill rate.

Reasons for absences from school are due to (1) toothache, (2) no food for proper lunches in the home, (3) lack of suitable clothing....School lunches have done much to improve both the physical and spiritual health of children.

The Food Forum, 1946



Citizen of the Year

In 2009 the Board of Selectmen instituted the first Citizen of the Year award and the honors go to **Jay & Perry Fowler**. The Fowlers have donated countless hours of service and work for many years to the Town of Lamoine.

The Veterans Memorial project would not have been possible without the site work that was donated by the Fowlers. Jay served on the committee and ran the backhoe that excavated the north side of the Town Hall and his crew got everything ready for the flag poles and stone and brick walkway.

Perry Fowler was instrumental in the project at the Lamoine Consolidated School that moved the playground equipment away from the truck service entrance to an area next to the athletic fields, supplying manpower and equipment.

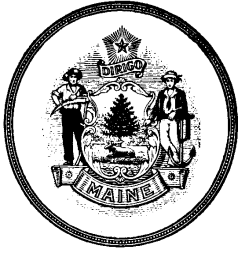


Jay Fowler accepts the Citizen of the Year certificate from Selectman chair Jo Cooper in March 2009

After receipt of the award, it was Jay who stopped as firefighters were erecting barricades in June along a washed out Buttermilk Road to ask what he could do to help. After getting a quick OK from the EMA director to get the roads passable, the Fowler crew spent the rest of that Saturday filling in washed out areas to keep traffic flowing, and by mid-afternoon, things were safe again.

Those who deal with the Fowlers from a business sense know they do so with confidence. The town often uses them for road work projects with the assurance that the job will be done well and for a fair price. It's that sense of citizenship, both personally and professionally, that made it an easy choice for the 2009 Citizen of the Year award to:

Jay & Perry Fowler



Specimen Town Meeting Ballot
Town of Lamoine, Maine
April 6, 2010



Voter Instructions

Place a cross (x) or a checkmark (✓) into the box to the left of the candidate for whom you choose to vote. Follow the directions as to the number of candidates to be marked for each office. You may vote for a person whose name does not appear on the ballot by writing the person's full name and address in the blank space provided, and marking the box at the left. If you make a mistake, you may request a new ballot. **DO NOT ERASE OR MAKE STRAY MARKS ON YOUR BALLOT**

For Selectmen and Overseer of the Poor **Vote for Two (2)**
3 Year Term

<input type="checkbox"/>	Brann, William A. 1021 Shore Road
<input type="checkbox"/>	Fennelly, Richard E. Jr. 274 Jordan River Road
<input type="checkbox"/>	Theall, Kermit T. 17 Cove Road
<input type="checkbox"/>	_____
<input type="checkbox"/>	_____

For Tax Assessor 3 Year Term **Vote for One (1)**

<input type="checkbox"/>	Fowler, E. Jane 216 Partridge Cove Road
<input type="checkbox"/>	_____

2010 Annual Town Meeting



Vote for Municipal Officers April 6, 2010
10AM to 8PM @ Town Hall



Open Town Meeting April 7, 2010
6:00 PM @ Lamoine School